MAR 2 1 1941

Recd. 21/3/41

Government of Bombay

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1941-42 + 1942-43

133100

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

00133160

11/8/5

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1941

Price—Rs. 3 Anna 1 *or* 5*s.* 6*d.*

Digitized with financial assistance from the
Government of Maharashtra
on 22 July, 2017

2185
XLI

21/3/1941

CONTENTS

		Pages
1.	Schedule of expenditure authorised for the year 1941–42	1–2(*a*)
2.	Statements showing summary of the revenue and expenditure of the Government of Bombay for the years 1939-40, 1940-41 (budget and revised) and 1941-42 (budget) :—	
	(A) Statement of revenue	3–4
	(B) Statement of receipts under debt heads	5
	(C) Statement of expenditure charged to revenue and disbursements under capital heads	6–11
	(D) Statement of disbursements under debt heads	12
3.	Detailed estimates of revenue and receipts	13–55
4.	Detailed estimates of expenditure and disbursements	57–502
5.	Appendix I showing the summary of expenditure in England by sub-heads	503–510
6.	Index	511–524

NOTE

The expression "Voted" in this volume means either voted by the Legislative Assembly or authorised by the Governor in exercise of the powers of the Legislature assumed by him under the proclamation dated 4th November 1939.

11/8/5

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

MO-I Bk H 1489—*a*

Schedule of expenditure authorised for the year 1941–42.

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
7, Land Revenue	*6,73,000*	59,29,000	66,02,000
8, Provincial Excise	*4,11,000*	33,20,000	37,31,000
9, Stamps	....	1,95,000	1,95,000
10, Forests	*3,95,000*	23,54,000	27,49,000
11, Registration	....	5,38,000	5,38,000
12, Charges on account of Motor Vehicles Acts ..	*18,75,000*	3,02,000	21,77,000
13, Other Taxes and Duties	....	14,83,000	14,83,000
17, Interest on works for which capital accounts are kept—Irrigation Works	*41,84,000*	....	41,84,000
Irrigation Works (including working expenses)—heads XVII, 18, 18 (1) and 19	*37,000**	22,03,000†	22,40,000
22, Interest on debt and other obligations	*1,11,94,000*	....	1,11,94,000
23, Appropriation for reduction or avoidance of debt ..	*6,35,000*	....	6,35,000
Carried over ..	*1,94,04,000*	1,63,24,000	3,57,28,000

* Made up as shown below :—

	Rs.
XVII—*Deduct*—Working Expenses	*5,000*
18, Other revenue expenditure financed from ordinary revenues—Public Works ..	....
Do. do. do. do. Civil Expenditure ..	*32,000*
	37,000

† Made up as shown below :—

XVII—*Deduct*—Working Expenses	10,57,000
18, Other revenue expenditure financed from ordinary revenues—Public Works ..	62,000
Do. do. do. do. Civil	9,32,000
18 (1), Other Revenue Expenditure financed from Famine Relief Fund	1,51,000
19, Construction of Irrigation Works	1,000
	22,03,000

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*1,94,04,000*	1,63,24,000	3,57,28,000
25, General Administration	*19,78,000*	63,85,000	83,63,000
27, Administration of Justice	*20,76,000*	45,50,000	66,26,000
28, Jails and Convict Settlements	*53,000*	16,98,000	17,51,000
29, Police	*9,17,000*	1,52,17,000	1,61,34,000
30, Ports and Pilotage	*5,000*	1,000	6,000
36, Scientific Departments	....	1,08,000	1,08,000
37, Education	*3,81,000*	2,03,07,000	2,06,88,000
38, Medical	*3,54,000*	47,01,000	50,55,000
39, Public Health	*1,21,000*	38,95,000	40,16,000
40, Agriculture	*91,000*	19,60,000	20,51,000
XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses	....	11,000	11,000
41, Veterinary	*28,000*	4,49,000	4,77,000
42, Co-operation	*33,000*	11,55,000	11,88,000
43, Industries	....	9,61,000	9,61,000
47, Miscellaneous Departments	*74,000*	9,63,000	10,37,000
50, Civil Works	*7,05,500*‡	1,26,83,800‡	1,33,89,300‡
Carried over ..	*2,62,20,500*	9,13,68,800	11,75,89,300

		Voted.	*Charged.*
‡ Made up as shown below :—		Rs.	Rs.
50, Civil Works	....	1,21,57,000	*5,94,000*
XVII—*Deduct*—Working Expenses—			
Establishment	2,20,000	2,31,000	*50,000*
Tools and Plant	11,000		
18, Other Revenue Expenditure—			
Establishment	5,000	5,500	*1,000*
Tools and Plant	500		
XLI, Receipts from Electricity Schemes—*Deduct*—Working Expenses—			
Establishment	1,600	1,800	*400*
Tools and Plant	200		
51, Bombay Development Scheme—			
Establishment	88,000	96,000	*20,000*
Tools and Plant	8,000		
53, Capital Outlay on Electricity Schemes met out of revenue—			
Establishment	400	500	*100*
Tools and Plant	100		
68, Construction of Irrigation, etc., works—			
Establishment	41,000	45,000	*9,000*
Tools and Plant	4,000		
80, Bombay Development Scheme—			
Establishment	32,000	35,000	*7,000*
Tools and Plant	3,000		
81, Capital Account of Civil Works, etc.—			
Establishment	1,02,000	1,12,000	*24,000*
Tools and Plant	10,000		
		1,26,83,800	*7,05,500*

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*2,62,20,500*	9,13,68,800	11,75,89,300
51, Bombay Development Scheme	....	6,89,000	6,89,000
53, Capital Outlay on Electricity Schemes met out of revenue.	....	2,000	2,000
54, Famine	....	75,000	75,000
55, Superannuation Allowances and Pensions	*30,12,000*	1,01,65,000	1,31,77,000
56, Stationery and Printing	....	16,38,000	16,38,000
57, Miscellaneous	....	40,16,000	40,16,000
63, Extraordinary charges	....	1,000	1,000
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)	*2,92,32,500*	10,79,54,800	13,71,87,300
68, Construction of Irrigation, etc., Works	*1,000*	2,62,000	2,63,000
70, Capital Outlay on Improvement of Public Health ..	*2,000*	77,000	79,000
80, Bombay Development Scheme	....	1,39,000	1,39,000
81, Capital Account of Civil Works outside the Revenue Account	....	6,52,000	6,52,000
83, Payments of commuted value of Pensions	*38,000*	2,00,000	2,38,000
Total, Capital Expenditure outside the Revenue Account	*41,000*	13,30,000	13,71,000
Advances repayable	....	4,48,000	4,48,000
Loans and Advances by Provincial Government ..	....	14,01,000	14,01,000
Loans from the Central Government	*68,02,000*	....	68,02,000
Provincial Road Fund	*14,25,000*	....	14,25,000
Total, Disbursements under Debt Heads ..	*82,27,000*	18,49,000	1,00,76,000
Grand Total ..	*3,75,00,500*	11,11,33,800	14,86,34,300

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—					
IV.—Taxes on Income other than Corporation tax	13	55,80,000	60,00,000	78,00,000	89,20,000
V.—Salt		....	....	....	....
VII.—Land Revenue		3,43,19,978	3,37,69,000	3,34,46,000	3,33,20,000
VIII.—Provincial Excise	15	2,02,13,126	1,57,33,000	2,07,70,000	2,06,09,000
IX.—Stamps—					
A. Non-Judicial..	19	78,81,862	76,40,000	81,50,000	71,50,000
B. Judicial		60,11,032	57,40,000	58,66,000	58,00,000
X.—Forest	21	38,61,205	40,70,000	43,02,000	41,25,000
XI.—Registration	23	13,76,594	13,98,000	14,83,000	14,48,000
XII.—Receipts under Motor Vehicles Acts ..	24	41,77,778	43,93,000	47,53,000	42,74,000
XIII.—Other Taxes and Duties	25	1,94,02,918	2,04,16,000	2,15,85,000	1,91,00,000
Total ..		10,28,24,493	9,91,59,000	10,81,55,000	10,47,46,000
Irrigation, Navigation, Embankment and Drainage Works—					
Irrigation Works—					
XVII.—Works for which capital accounts are kept—					
(1) Productive Works—	26–27				
Direct Receipts		1,67,287	1,44,000	4,18,000	1,55,500
Portion of Land Revenue due to Irrigation..		10,969	10,000	11,000	11,000
Deduct—Working Expenses		—30,803	—26,000	—29,000	—29,000
Net receipts or payments		1,47,453	1,28,000	4,00,000	1,37,500
(2) Unproductive Works—					
Direct Receipts		31,76,025	31,33,000	33,17,000	33,89,500
Portion of Land Revenue due to Irrigation..		12,831	14,000	14,000	15,000
Deduct—Working Expenses		—13,96,379	—12,44,000	—12,80,000	—13,14,000
Net receipts or payments		17,92,477	19,03,000	20,51,000	20,90,500
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		—2,299	—2,000	—2,000	—2,000
Total, Net receipts ..		19,37,631	20,29,000	24,49,000	22,26,000
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	12,75,307	14,05,000	14,16,000	15,68,000
Debt Service—					
XX.—Interest	34	71,03,076	69,26,000	70,54,000	67,78,000
Carried over ..		11,31,40,507	10,95,19,000	11,90,74,000	11,53,18,000

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		11,31,40,507	10,95,19,000	11,90,74,000	11,53,18,000
Civil Administration—					
XXI.—Administration of Justice	35	16,83,123	17,91,000	17,65,000	16,79,000
XXII.—Jails and Convict Settlements ..	36	4,06,484	3,96,000	4,44,000	4,29,000
XXIII.—Police	37	9,85,645	9,79,000	10,04,000	10,16,000
XXVI.—Education	39	22,97,302	20,54,000	25,77,000	17,82,000
XXVII.—Medical	41	15,15,228	15,53,000	15,65,000	15,78,000
XXVIII.—Public Health	41	27,28,876	28,57,000	28,20,000	37,07,000
XXIX.—Agriculture	42	4,27,302	5,34,000	4,72,000	9,35,000
XXX.—Veterinary	43	39,180	43,000	37,000	29,000
XXXI.—Co-operation	43	3,26,340	9,49,000	8,88,000	6,24,000
XXXII.—Industries	44	4,42,086	3,18,000	3,92,000	3,55,000
XXXVI.—Miscellaneous Departments ..	44	1,79,814	1,86,000	1,84,000	1,84,000
Total ..		1,10,31,380	1,16,60,000	1,21,48,000	1,23,18,000
Civil Works—					
XXXIX.—Civil Works	45	37,01,507	38,58,000	35,60,000	45,41,000
XL.—Bombay Development Scheme ..	45	11,90,352	12,90,000	13,25,000	13,22,000
XLI.—Receipts from Electricity Schemes ..	46	396	—4,000	—4,000	—6,000
Total ..		48,92,255	51,44,000	48,81,000	58,57,000
Miscellaneous—					
XLIII.—Transfers from Famine Relief Fund ..	47	1,89,442	2,40,000	1,81,000	2,26,000
XLIV.—Receipts in aid of Superannuation ..	47	7,80,863	7,46,000	7,14,000	7,02,000
XLV.—Stationery and Printing	48	3,29,987	4,08,000	3,90,000	4,00,000
XLVI.—Miscellaneous	49	7,19,630	5,04,000	4,29,000	8,00,000
Total ..		20,19,922	18,98,000	17,14,000	21,28,000
L.—Miscellaneous adjustments between Central and Provincial Governments..	49	24,783	27,000	27,000	27,000
Total ..		24,783	27,000	27,000	27,000
Extraordinary Items—					
LI.—Extraordinary Receipts	49	3,14,034	40,000	2,93,000	17,000
Total ..		3,14,034	40,000	2,93,000	17,000
GRAND TOTAL ..		13,14,22,881	12,82,88,000	13,81,37,000	13,56,65,000

Receipts.	Reference to detailed Estimate.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		13,14,22,881	12,82,88,000	13,81,37,000	13,56,65,000
Excess of revenue over expenditure on revenue account		30,95,503	48,000	3,11,000	65,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	50	....	....	....	....
Floating debt		41,00,000	40,00,000	....	30,00,000
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.					
State Provident Funds		57,14,987	57,00,000	58,50,000	59,50,000
Special Loans		13,50,000	....	1,50,000	....
P. Deposits and Advances.					
Famine Relief Fund	51	2,19,514	2,40,000	2,59,000	2,26,000
Appropriation for reduction or avoidance of debt		6,85,879	7,22,000	6,03,000	6,35,000
Provincial Road Fund		23,40,668	12,31,000	13,95,000	11,11,000
Special Development Fund		25,00,000	....	1,00,00,000	27,20,000
Transfers from Famine Relief Fund ..		....	....	....	....
Depreciation Reserve Fund—Government Presses		22,948	27,000	25,000	28,000
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		7,87,966	20,000	20,000	20,000
Deposits of Local Funds		3,21,14,955	3,27,00,000	3,29,00,000	3,27,00,000
Departmental and Judicial Deposits— Civil Deposits	52	5,32,82,507	5,00,00,000	5,92,00,000	5,71,00,000
Other Accounts	52–53	26,09,868	35,09,000	30,22,000	41,42,000
Advances repayable	54–55	18,86,120	18,00,000	19,00,000	19,00,000
Permanent advances		2,540	4,000	3,000	4,000
Accounts with the Government of Burma ..		1,10,452	1,25,000	25,000	50,000
Accounts with the Reserve Bank ..		2,19,813	2,00,000	3,20,000	25,000
Suspense accounts		6,58,07,576	7,25,00,000	7,68,00,000	9,17,00,000
Cheques and Bills		3,16,68,738	3,00,00,000	3,17,00,000	3,15,00,000
Departmental and similar accounts ..	55	49,497	1,00,000	1,00,000	1,00,000
R. Loans and Advances by Provincial Government.		66,59,469	67,51,000	70,76,000	69,74,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		14,07,98,090	13,90,00,000	14,76,00,000	14,66,00,000
Remittances by bills		4,34,94,646	4,07,00,000	2,27,00,000	....
Adjusting account between Central and Provincial Governments		2,63,23,066	2,60,00,000	72,00,000	72,00,000
Adjusting accounts with Railways ..		49,76,475	60,00,000	16,00,000	16,00,000
Inter-Provincial Suspense account ..		20,08,537	27,50,000	4,00,000	6,00,000
Reserve Bank of India Remittances ..		....	....	1,25,00,000	2,50,00,000
Total—Debt Heads ..		42,97,34,311	42,40,79,000	42,33,48,000	42,08,85,000
Total Receipts ..		56,11,57,192	55,23,67,000	56,14,85,000	55,65,50,000
Opening balance ..		77,78,413	43,00,000*	69,16,000†	41,44,000‡
Grand Total ..		56,89,35,605	55,66,67,000	56,84,01,000	56,06,94,000

* This is exclusive of (*a*) 1,48,00 on account of investment of balance in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

† This is exclusive of (*a*) 1,92 lakhs on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities.

‡ This is exclusive of (*a*) 2,93 lakhs on account of investment of balances in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities.

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1939–40. Distribution of total into		Total.
		Charged.	Voted.	
	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—				
7.—Land Revenue	57	*6,75,791*	59,89,892	66,65,683
8.—Provincial Excise	72	*4,31,556*	32,37,067	36,68,623
9.—Stamps	82	....	1,94,408	1,94,408
10.—Forest	84	*3,74,204*	22,55,672	26,29,876
11.—Registration	89	....	5,28,834	5,28,834
12.—Charges on account of Motor Vehicles Acts ..	91	*15,17,604*	2,56,283	17,73,887
13.—Other Taxes and Duties	96	....	13,19,255	13,19,255
Total ..		*29,99,155*	1,37,81,411	1,67,80,566
Irrigation Revenue Account—				
17.—Interest on Works for which capital accounts are kept—Irrigation Works	100	*41,69,444*	....	41,69,444
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which no capital accounts are kept—				
A.—Irrigation Works (P. W.)	101	*13,189*	2,11,088	2,24,277
B.—Navigation, Embankment and Drainage Works (P. W.)	102	*1,140*	35,586	36,726
A.—Irrigation Works (Civil)	103	*26,875*	7,58,197	7,85,072
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	106	....	1,23,636	1,23,636
Total ..		*42,10,648*	11,28,507	53,39,155
Capital Account of Irrigation, Navigation and Drainage Works within the Revenue Account—				
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Financed from Famine Relief Fund	106	....	....	....
B.—Financed from Ordinary Revenues		*1*	23	24
Total ..		*1*	23	24
Debt Services—				
22.—Interest on Debt and Other Obligations	107	*1,18,43,990*	....	1,18,43,990
23.—Appropriation for Reduction or Avoidance of Debt	108	*6,85,879*	....	6,85,879
Total ..		*1,25,29,869*	....	1,25,29,869
Civil Administration—				
25.—General Administration	109	*19,04,769*	59,72,785	78,77,554
27.—Administration of Justice	154	*20,20,589*	46,22,141	66,42,730
28.—Jails and Convict Settlements	174	*97,543*	15,84,935	16,82,478
Carried over ..		*40,22,901*	1,21,79,861	1,62,02,762
		1,97,39,673	1,49,09,941	3,46,49,614

Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,82,500	57,88,500	64,71,000	*6,79,000*	58,58,000	65,37,000	*6,73,000*	59,29,000	66,02,000
4,21,700	34,49,300	38,71,000	*4,21,600*	34,34,400	38,56,000	*4,11,000*	33,20,000	37,31,000
....	1,94,000	1,94,000	....	1,99,000	1,99,000	....	1,95,000	1,95,000
3,92,000	23,06,000	26,98,000	*3,87,000*	23,71,000	27,58,000	*3,95,000*	23,54,000	27,49,000
....	5,27,000	5,27,000	....	5,42,000	5,42,000	....	5,38,000	5,38,000
19,95,000	3,37,000	23,32,000	*21,02,000*	4,29,000	25,31,000	*18,75,000*	3,02,000	21,77,000
....	14,74,000	14,74,000	....	10,28,000	10,28,000	....	14,83,000	14,83,000
34,91,200	1,40,75,800	1,75,67,000	*35,89,600*	1,38,61,400	1,74,51,000	*33,54,000*	1,41,21,000	1,74,75,000
41,76,000	....	41,76,000	*41,73,000*	....	41,73,000	*41,84,000*	....	41,84,000
1,500	67,000	68,500	*1,000*	68,000	69,000	*1,000*	62,000	63,000
500	6,000	6,500	....	6,000	6,000	....	6,000	6,000
35,000	7,71,000	8,06,000	*34,000*	9,30,000	9,64,000	*32,000*	9,32,000	9,64,000
....	1,90,000	1,90,000	....	81,000	81,000	....	1,51,000	1,51,000
42,13,000	10,34,000	52,47,000	*42,08,000*	10,85,000	52,93,000	*42,17,000*	11,51,000	53,68,000
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	....	1,000	1,000
....	1,000	1,000	....	1,000	1,000	....	1,000	1,000
1,15,05,000	....	1,15,05,000	*1,15,26,000*	....	1,15,26,000	*1,11,94,000*	....	1,11,94,000
7,22,000	....	7,22,000	*6,03,000*	....	6,03,000	*6,35,000*	....	6,35,000
1,22,27,000	....	1,22,27,000	*1,21,29,000*	....	1,21,29,000	*1,18,29,000*	....	1,18,29,000
20,71,000	55,65,000	76,36,000	*19,11,000*	56,74,000	75,85,000	*19,78,000*	63,85,000	83,63,000
20,94,000	44,86,000	65,80,000	*20,21,000*	45,45,000	65,66,000	*20,76,000*	45,50,000	66,26,000
73,000	15,63,000	16,36,000	*66,000*	17,80,000	18,46,000	*53,000*	16,98,000	17,51,000
42,38,000	1,16,14,000	1,58,52,000	*39,98,000*	1,19,99,000	1,59,97,000	*41,07,000*	1,26,33,000	1,67,40,000
1,99,31,200	1,51,10,800	3,50,42,000	*1,99,26,600*	1,49,47,400	3,48,74,000	*1,94,00,000*	1,52,73,000	3,46,73,000

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1939–40.		
		Distribution of total into		Total.
		Charged.	Voted.	
	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*1,97,39,673*	1,49,09,941	3,46,49,614
		40,22,901	1,21,79,861	1,62,02,762
Civil Administration—*contd.*				
29.—Police	188	*9,88,136*	1,40,42,555	1,50,30,691
30.—Ports and Pilotage	221	*4,187*	399	4,577
36.—Scientific Departments	222	....	1,13,936	1,13,936
37.—Education	223	*3,98,911*	1,96,18,367	2,00,17,278
38.—Medical	260	*3,79,421*	42,59,835	46,39,256
39.—Public Health	287	*1,30,224*	26,79,637	28,09,861
40.—Agriculture	304	*90,919*	11,08,127	11,99,046
41.—Veterinary	340	*28,251*	4,12,499	4,40,750
42.—Co-operation	346	*40,108*	15,35,691	15,75,799
43.—Industries	381	....	7,65,033	7,65,033
47.—Miscellaneous Departments	397	*1,25,788*	10,48,426	11,74,214
Total ..		*62,08,846*	5,77,64,357	6,39,73,203
Civil Works.				
50.—Civil Works	410	*5,66,249*	1,07,14,089	1,12,80,338
51.—Bombay Development Scheme	451	*23,156*	9,55,733	9,78,889
53.—Capital Outlay on Electricity schemes met out of revenue	454	*29,969*	3,41,448	3,71,417
Total ..		*6,19,374*	1,20,11,270	1,26,30,644
Carried over ..		*2,65,67,893*	8,46,85,568	11,12,53,461

Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,99,31,200	1,51,10,800	3,50,42,000	*1,99,26,600*	1,49,47,400	3,48,74,000	*1,94,00,000*	1,52,73,000	3,46,73,000
42,38,000	1,16,14,000	1,58,52,000	*39,98,000*	1,19,99,000	1,59,97,000	*41,07,000*	1,26,33,000	1,67,40,000
9,80,000	1,41,79,000	1,51,59,000	*8,93,000*	1,50,54,000	1,59,47,000	*9,17,000*	1,52,17,000	1,61,34,000
4,000	1,000	5,000	*5,000*	1,000	6,000	*5,000*	1,000	6,000
....	1,07,000	1,07,000	....	1,08,000	1,08,000	....	1,08,000	1,08,000
4,11,000	1,99,53,000	2,03,64,000	*3,71,000*	1,93,17,000	1,96,88,000	*3,81,000*	2,03,07,000	2,06,88,000
4,14,000	45,88,000	50,02,000	*3,59,000*	51,14,000	54,73,000	*3,54,000*	47,01,000	50,55,000
1,19,000	30,64,000	31,83,000	*1,16,000*	29,29,000	30,45,000	*1,21,000*	38,95,000	40,16,000
90,000	11,45,000	12,35,000	*97,000*	11,47,000	12,44,000	*91,000*	19,60,000	20,51,000
28,000	4,04,000	4,32,000	*29,000*	4,13,000	4,42,000	*28,000*	4,49,000	4,77,000
43,000	21,62,000	22,05,000	*42,000*	19,02,000	19,44,000	*33,000*	11,55,000	11,88,000
....	7,22,000	7,22,000	....	7,13,000	7,13,000	....	9,61,000	9,61,000
87,000	9,00,000	9,87,000	*78,000*	9,24,000	10,02,000	*74,000*	9,63,000	10,37,000
64,14,000	5,88,39,000	6,52,53,000	*59,88,000*	5,96,21,000	6,56,09,000	*61,11,000*	6,23,50,000	6,84,61,000
6,31,000	1,11,45,000	1,17,76,000	*5,81,000*	1,03,82,000	1,09,63,000	*5,94,000*	1,21,57,000	1,27,51,000
28,000	8,83,000	9,11,000	*24,000*	8,06,000	8,30,000	*20,000*	7,85,000	8,05,000
1,000	9,000	10,000	*1,000*	9,000	10,000	....	3,000	3,000
6,60,000	1,20,37,000	1,26,97,000	*6,06,000*	1,11,97,000	1,18,03,000	*6,14,000*	1,29,45,000	1,35,59,000
2,70,05,200	8,59,86,800	11,29,92,000	*2,65,20,600*	8,57,65,400	11,22,86,000	*2,61,25,000*	9,05,68,000	11,66,93,000

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1939–40. Distribution of total into: Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*2,65,67,893*	8,46,85,568	11,12,53,461
Miscellaneous—				
54.—Famine—				
A.—Famine Relief	456	*25*	65,781	65,806
B.—Transfers to Famine Relief Fund	456	....	....	....
55.—Superannuation Allowances and Pensions ..	457	*28,90,450*	91,47,759	1,20,38,209
55A.—Commutation of Pensions financed from Ordinary Revenues	460	*503*	2,860	3,363
56.—Stationery and Printing	461	....	12,67,360	12,67,360
57.—Miscellaneous	468	*9,399*	35,51,311	35,60,710
Total ..		*29,00,377*	1,40,35,071	1,69,35,448
Extraordinary Items—				
63.—Extraordinary Charges	476	*1,22,430*	16,039	1,38,469
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)		*2,95,90,700*	9,87,36,678	12,83,27,378
Excess of expenditure over revenue		....	....	....
Capital Expenditure outside the Revenue Account—				
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	489	*6,091*	36,099	42,190
70.—Capital outlay on Improvement of Public Health ..	491	*1,524*	72,831	74,355
80.—Bombay Development Scheme	493	*3,518*	—61,168	—57,650
81.—Capital Account of Civil Works outside the Revenue Account	496	....	....	....
83.—Payments of Commuted Value of Pensions ..	497	*8,592*	3,91,918	4,00,510
Total, Capital expenditure outside the Revenue Account ..		*19,725*	4,39,680	4,59,405
Total Expenditure—Statement C ..		*2,96,10,425*	9,91,76,358	12,87,86,783

Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,70,05,200	8,59,86,800	11,29,92,000	*2,65,20,600*	8,57,65,400	11,22,86,000	*2,61,25,000*	9,05,68,000	11,66,93,000
....	50,000	50,000	....	1,00,000	1,00,000	....	75,000	75,000
....	....	....	....	....	....	....	....	....
29,26,000	95,95,000	1,25,21,000	*30,25,000*	95,75,000	1,26,00,000	*30,12,000*	1,01,65,000	1,31,77,000
....	....	....	....	....	....	....	....	....
....	15,76,000	15,76,000	....	17,33,000	17,33,000	....	16,38,000	16,38,000
....	11,00,000	11,00,000	....	1,11,05,000	1,11,05,000	....	40,16,000	40,16,000
29,26,000	1,23,21,000	1,52,47,000	*30,25,000*	2,25,13,000	2,55,38,000	*30,12,000*	1,58,94,000	1,89,06,000
....	1,000	1,000	....	2,000	2,000	....	1,000	1,000
2,99,31,200	9,83,08,800	12,82,40,000	*2,95,45,600*	10,82,80,400	13,78,26,000	*2,91,37,000*	10,64,63,000	13,56,00,000
....	....	....	....	....	....	....	....	....
14,000	3,65,000	3,79,000	*11,000*	2,43,000	2,54,000	*10,000*	3,07,000	3,17,000
2,000	66,000	68,000	*1,000*	36,000	37,000	*2,000*	77,000	79,000
3,000	—55,000	—52,000	*2,000*	—45,000	—43,000	*7,000*	1,74,000	1,81,000
....	....	....	*15,000*	5,49,000	5,64,000	*24,000*	7,64,000	7,88,000
55,000	2,61,000	3,16,000	*38,000*	3,95,000	4,33,000	*38,000*	2,00,000	2,38,000
74,000	6,37,000	7,11,000	*67,000*	11,78,000	12,45,000	*81,000*	15,22,000	16,03,000
3,00,05,200	9,89,45,800	12,89,51,000	*2,96,12,600*	10,94,58,400	13,90,71,000	*2,92,18,000*	10,79,85,000	13,72,03,000

D.—Statement of Disbursements under Debt Heads.

Disbursements.	Reference to detailed Estimate.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Expenditure from Statement C ..		12,87,86,783	12,89,51,000	13,90,71,000	13,72,03,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	498	22,800	....	10,000	....
Floating debt		41,00,000	40,00,000	....	30,00,000
Loans from the Central Government		62,32,075	65,62,000	65,62,000	68,02,000
O. Unfunded Debt.					
Special Loans		11,99,893	....	50,000	2,00,000
State Provident Funds		47,89,320	42,00,000	43,00,000	42,00,000
P. Deposits and Advances.					
Famine Relief Fund		3,57,960	5,76,000	1,81,000	3,36,000
Appropriation for reduction or avoidance of debt		....	....	....	....
Provincial Road Fund	499	9,18,629	16,62,000	16,66,000	14,25,000
Special Development Fund		15,64,542*	27,48,000	20,08,000*	35,71,000*
Depreciation Reserve Fund—Government Presses		20,474	32,000	32,000	72,000
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)		7,72,047	5,000	5,000	5,000
Deposits of Local Funds		3,25,91,753	3,27,00,000	3,29,00,000	3,27,00,000
Departmental and Judicial Deposits—					
Civil Deposits	500–501	5,12,96,719	5,00,00,000	5,97,00,000	5,76,00,000
Other Accounts		31,41,809	35,25,000	32,32,000	42,10,000
Advances repayable	501	18,73,246	18,00,000	19,00,000	19,00,000
Permanent advances		6,739	4,000	9,000	4,000
Accounts with the Government of Burma		1,10,452	1,25,000	25,000	50,000
Accounts with the Reserve Bank		3,53,881	2,00,000	88,000	25,000
Suspense accounts	502	7,40,95,163	6,91,00,000	8,69,00,000	8,88,00,000
Cheques and Bills		3,14,03,425	3,00,00,000	3,20,00,000	3,15,00,000
Departmental and similar accounts		66,447	1,00,000	1,00,000	1,00,000
R. Loans and Advances by Provincial Government		10,74,430	10,96,000	12,18,000	14,01,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	502	14,05,99,651	13,90,00,000	14,76,00,000	14,66,00,000
Remittances by bills		4,34,12,771	4,06,50,000	2,30,00,000	....
Adjusting Account between Central and Provincial Governments ..		2,62,46,043	2,60,00,000	72,00,000	72,00,000
Adjusting accounts with Railways		49,76,581	60,00,000	16,00,000	16,00,000
Inter-Provincial Suspense Account		20,05,620	28,00,000	4,00,000	6,00,000
Reserve Bank of India Remittances		....	....	1,25,00,000	2,50,00,000
Total, Disbursements under Debt Heads ..		43,32,32,470	42,28,85,000	42,51,86,000	41,89,01,000
Total, Disbursements ..		56,20,19,253	55,18,36,000	56,42,57,000	55,61,04,000
Closing Balance ..		69,16,352†	48,31,000‡	41,44,000§	45,90,000‖
Grand Total ..		56,89,35,605	55,66,67,000	56,84,01,000	56,06,94,000

*For details *vide* Appendix at pages 149–153 of the Budget Memorandum for 1941–42.

†This is exclusive of (*a*) 1,92 lakhs on account of investment of balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities.

‡This is exclusive of (*a*) 1,14,00 on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

§This is exclusive of (*a*) 2,93 lakhs on account of investment of cash balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities.

‖This is exclusive of (*a*) 2,64 lakhs on account of investment of cash balance in treasury bills, (*b*) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		55,80,000	60,00,000	78,00,000	89,20,000
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		....	....	....	....
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,40,81,470	3,40,00,000	3,34,00,000	3,33,00,000
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		1,58,738	1,00,000	1,60,000	1,42,000
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	1,73,317	1,90,000	1,97,000	1,80,000
RECOVERY OF COST OF MAINTENANCE OF BOUNDARY PILLARS ..		....	....	6,000	....
RECOVERIES OF OVERPAYMENTS		7,273	4,000	13,000	5,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		76,074	70,000	80,000	80,000
MISCELLANEOUS	VIIC	6,70,558	3,90,000	5,37,000	5,27,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND		....	....	....	50,000
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 26 and 27), etc., for which capital accounts are kept		—6,57,224	—6,15,000	—6,27,000	—6,44,000
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept					
TOTAL, LAND REVENUE ..		3,45,10,206	3,41,39,000	3,37,66,000	3,36,40,000
Deduct—REFUNDS		—1,90,228	—3,70,000	—3,20,000	—3,20,000
TOTAL ..		3,43,19,978	3,37,69,000	3,34,46,000	3,33,20,000

DETAILED ACCOUNT No. VII-A. LAND REVENUE. Ordinary Revenue.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Fixed Collections—				
Ordinary fixed revenue	3,28,68,990	3,25,00,000	3,22,00,000	3,22,00,000
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	12,12,480	15,00,000	12,00,000	11,00,000
TOTAL ..	3,40,81,470	3,40,00,000	3,34,00,000	3,33,00,000

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.				
Recoveries on account of Pot Hissa Survey operations	1,09,319	1,35,000	1,30,000	1,04,000
Recoveries on account of City Survey operations	4,272	15,000	15,000	16,000
Recoveries on account of cost of boundary marks recoverable from landholders ..	59,726	40,000	52,000	60,000
TOTAL ..	1,73,317	1,90,000	1,97,000	1,80,000

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.				
Other items	6,12,734	3,90,000	4,30,000	4,30,000
Receipts from quarry fees	....	....	1,07,000	97,000
Recoveries of Photozinco Press, Poona	57,824	....*	....*	....*
TOTAL ..	6,70,558	3,90,000	5,37,000	5,27,000

* Transferred to the major head "XLV, Stationery and Printing".

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS	VIII-A	87,41,066	63,79,000	73,00,000	71,26,000
COUNTRY FERMENTED LIQUOR	VIII-B	44,16,173	37,68,000	41,00,000	40,98,000
MALT LIQUORS	VIII-C	7,492	4,500	18,000	18,000
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	VIII-D	18,14,537	10,40,000	39,80,000	39,67,000
RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES		3,87,340	3,47,000	3,40,000	3,50,000
OPIUM	VIII-E	15,26,490	15,06,000	15,53,000	15,51,100
DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.		2,22,082	2,20,000	2,30,000	2,10,000
HEMP AND OTHER DRUGS	VIII-F	12,03,952	9,97,500	11,38,000	11,21,000
RECEIPTS FROM DISTILLERIES	VIII-G	19,35,354	16,24,000	19,61,000	20,65,900
FINES, CONFISCATIONS AND MISCELLANEOUS	VIII-H	2,21,492	1,36,200	4,35,000	3,80,000
RECOVERIES OF OVERPAYMENTS		5,516	....	2,000	....
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		6,718	4,800	7,000	7,000
TOTAL ..		2,04,88,212	1,60,27,000	2,10,64,000	2,08,94,000
Deduct—REFUNDS	VIII-K	—2,75,086	—2,94,000	—2,94,000	—2,85,000
TOTAL		2,02,13,126	1,57,33,000	2,07,70,000	2,06,09,000

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

Still-head duty	57,60,601	41,54,000	49,00,000	47,26,000
Licence fees (*a*)	29,80,465	22,25,000	24,00,000	24,00,000
TOTAL ..	87,41,066	63,79,000	73,00,000	71,26,000

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs..
Tree-tax receipts	16,99,797	15,59,000	16,50,000	16,25,000
Licence fees (a)	27,16,376	22,09,000	24,50,000	24,73,000
TOTAL ..	44,16,173	37,68,000	41,00,000	40,98,000
DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.				
Duty on beer manufactured in India	3,805	2,000	15,000	15,000
Licence fees for sale of beer manufactured in India or elsewhere	3,687	2,500	3,000	3,000
TOTAL ..	7,492	4,500	18,000	18,000
DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).				
Duty on wines and spirits manufactured in India and classed as foreign liquor ..	2,92,714	2,17,000	12,50,000	12,60,000
Licence fees for the sale of foreign liquor generally whether imported or manufactured in India	12,42,786	6,60,000	24,00,000	23,50,000
Excise pass fee on foreign liquor	2,79,037	1,63,000	3,30,000	3,57,000
TOTAL ..	18,14,537	10,40,000	39,80,000	39,67,000

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	5,68,942	2,65,200	2,64,000	2,62,600
Gain on sale of Excise Opium	4,32,860	7,82,700	8,52,000	8,53,500
Licence fees (*a*)	5,24,688	4,58,000	4,37,000	4,35,000
TOTAL ..	15,26,490	15,06,000	15,53,000	15,51,100

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.				
Duty on Ganja	6,38,815	5,72,000	7,25,000	7,00,000
Duty on Bhang	25,181	16,500	23,000	23,000
Duty on Charas	76,745	23,000	21,000	23,000
Licence fees (including warehouse dues) (*a*)	4,63,211	3,86,000	3,69,000	3,75,000
TOTAL ..	12,03,952	9,97,500	11,38,000	11,21,000

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
DHADGAON DISTILLERY	53,774	45,100	51,000	50,300
NASIK DISTILLERY	18,74,809	15,72,700	19,03,000	20,08,600
PRIVATE DISTILLERIES.				
Chowka Distillery	6,771	6,200	7,000	7,000
TOTAL	19,35,354	16,24,000	19,61,000	20,65,900
DHADGAON DISTILLERY.				
Sale proceeds of spirits	53,068	45,000	50,000	50,000
Miscellaneous receipts	706	100	1,000	300
TOTAL	53,774	45,100	51,000	50,300
NASIK DISTILLERY.				
Sale proceeds of spirits	17,25,827	14,41,700	17,55,000	18,60,000
Coopering receipts	22,210	16,000	18,000	20,000
Miscellaneous receipts	1,26,772	1,15,000	1,30,000	1,28,600
TOTAL	18,74,809	15,72,700	19,03,000	20,08,600
CHOWKA DISTILLERY.				
Sale proceeds of spirits	6,599	6,000	6,800	6,800
Miscellaneous receipts	172	200	200	200
TOTAL	6,771	6,200	7,000	7,000

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.				
Fines and forfeitures	22,056	21,200	35,000	26,000
Miscellaneous	1,99,436	1,15,000	4,00,000	3,54,000
TOTAL	2,21,492	1,36,200	4,35,000	3,80,000

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—REFUNDS.				
Excise receipts in the Presidency proper	—2,64,999	—2,89,000	—2,89,000	—2,80,000
Excise receipts at Nasik Distillery	—10,087	—5,000	—5,000	—5,000
TOTAL	—2,75,086	—2,94,000	—2,94,000	—2,85,000

IX.—STAMPS.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	20,69,460	18,95,000	21,90,000	19,00,000
Sale of other non-judicial stamps	IXB	54,66,853	54,40,000	55,40,000	49,40,000
Duty on impressing documents	IXC	3,14,171	3,13,000	4,21,000	3,10,000
Fines and penalties	....	40,697	20,000	28,000	23,000
Miscellaneous	IXD	60,128	43,000	42,000	45,000
	....	79,51,309	77,11,000	82,21,000	72,20,000
Deduct—Refunds ..	....	—69,447	—71,000	—71,000	—70,000
Total A-Non-Judicial Stamps ..	....	78,81,862	76,40,000	81,50,000	71,50,000
B-Judicial—					
Court fees realised in stamps other than Probate Duty ..	....	60,79,868	58,00,000	52,50,000	52,71,000
Probate Duty	....	....	....	6,78,000	6,00,000
Fines and penalties	....	62	3,000	3,000	3,000
Miscellaneous	IXE	32	1,000	1,000	1,000
		60,79,962	58,04,000	59,32,000	58,75,000
Deduct—Refunds	....	—68,930	—64,000	—66,000	—75,000
Total B-Judicial Stamps ..	....	60,11,032	57,40,000	58,66,000	58,00,000
GRAND TOTAL ..	....	1,38,92,894	1,33,80,000	1,40,16,000	1,29,50,000

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other commercial documents.

Impressed Stamps—				
Bills of lading	64,670	52,000		40,000
Hundi stamped papers	98,041	96,000		35,000
Special Impressed Labels—				
Hundies or Bills of Exchange denoted with special adhesive stamps ..	2,41,291	2,30,000		2,40,000
Insurance policies	3,760	....		....
Insurance stamps	2,43,112	2,60,000		2,50,000
Foreign Bills Stamps—				
Foreign bills	2,44,707	2,25,000		2,40,000
Share transfers stamps	10,49,560	9,68,000		10,00,000
Agreement stamps	13,926	4,000		7,000
Brokers' notes stamps	1,10,393	60,000		88,000
TOTAL ..	20,69,460	18,95,000	21,90,000	19,00,000

DETAILED ACCOUNT No. IX-B. STAMPS. Sale of other non-Judicial Stamps.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	23,89,002	24,21,000		24,36,000
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	22,97,235	60,000		83,000
Unstamped documents		15,71,000		16,65,000
Clearance lists	....	6,40,000		....
Foreign Bill Stamps—				
Notarial	5,870	4,000		6,000
Other non-Judicial revenue stamps	7,74,746	7,44,000		7,50,000
TOTAL ..	54,66,853	54,40,000	55,40,000	49,40,000
DETAILED ACCOUNT No. IX-C. STAMPS. Duty on Impressing Documents.				
Duty on embossing receipts and other stamps	23,065	20,000		20,000
Duty on embossing two-anna stamps on forms of agreements and contracts ..	6,999	10,000		10,000
Duty on documents voluntarily brought for adjudication (Section 31, Act II of 1899)	1,67,009	1,65,000		1,60,000
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	1,13,519	1,16,000		1,17,000
Other items	3,579	2,000		3,000
TOTAL ..	3,14,171	3,13,000	4,21,000	3,10,000
DETAILED ACCOUNT No. IX-D. STAMPS—(Non-Judicial). Miscellaneous.				
Composition of stamp duty	55,020	39,000		40,000
Adjudication fees	3,879	3,000		4,000
Other items	1,229	1,000		1,000
TOTAL ..	60,128	43,000	42,000	45,000
DETAILED ACCOUNT No. IX-E. STAMPS—(Judicial). Miscellaneous.				
Adjudication fees	1	....		....
Other items	31	1,000		1,000
TOTAL ..	32	1,000	1,000	1,000

X-FOREST.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	XA	8,26,150	9,26,000	9,50,000	9,80,000
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	XB	27,59,704	28,50,000	30,67,000	28,50,000
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	....	1,864	2,000	2,000	2,000
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ..	XC	14,648	11,000	14,000	12,500
V.—MISCELLANEOUS	XD	2,80,507	2,93,000	2,98,000	2,95,500
VI.—LOSS OR GAIN BY EXCHANGE		+1	....	....	....
TOTAL ..		38,82,874	40,82,000	43,31,000	41,40,000
Deduct—REFUNDS ..		(a) —21,669	—12,000	—29,000	—15,000
TOTAL ..		38,61,205	40,70,000	43,02,000	41,25,000
DETAILED ACCOUNT No. X-A. FOREST. Timber, etc., removed from the Forests by Government Agency.					
(a) Timber			8,03,000		8,60,000
(b) Firewood and charcoal			18,000		17,270
(c) Bamboos			....		30
(d) Sandalwood			1,04,000		1,02,000
(e) Grass and other minor produce			1,000		700
TOTAL ..		8,26,150	9,26,000	9,50,000	9,80,000

(a) Includes an amount of Rs. 4,132 voted in connection with the abolition of grazing fees.

X-FOREST.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. X-B. FOREST. Timber, etc., removed from the Forests by Consumers or Purchasers.				
(a) Timber		22,32,000		22,32,000
(b) Firewood and charcoal		2,60,000		2,60,000
(c) Bamboos		94,000		94,000
(d) Grazing and fodder grass		1,67,000		1,67,000
(e) Other minor produce		97,000		97,000
TOTAL ..	27,59,704	28,50,000	30,67,000	28,50,000
DETAILED ACCOUNT No. X-C. FOREST. Revenue from Forests not managed by Government.				
(a) Duty on foreign timber and other forest produce		8,000		6,740
(b) Revenue from shared and private forests		3,000		5,760
TOTAL ..	14,648	11,000	14,000	12,500
DETAILED ACCOUNT No. X-D. FOREST. Miscellaneous.				
(a) Fines and forfeitures		23,000		22,650
(b) Refunds		1,000		700
(c) Other sources		2,56,000		2,56,650
(d) Recoveries of establishment charges		13,000		15,500
TOTAL ..	2,80,507	2,93,000	2,98,000	2,95,500

XI-REGISTRATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		13,37,664	13,58,000	14,44,000	14,08,000
FEES FOR COPIES OF REGISTERED DOCUMENTS		30,077	30,000	30,000	31,000
MISCELLANEOUS	IXA	15,566	13,000	13,000	13,000
TOTAL		13,83,307	14,01,000	14,87,000	14,52,000
Deduct—REFUNDS		—6,713	—3,000	—4,000	—4,000
TOTAL		13,76,594	13,98,000	14,83,000	14,48,000

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties		7,662	6,000	6,000	5,700
Fees for authentication of Powers of attorney		2,122	2,000	2,000	2,300
Other items		5,782	5,000	5,000	5,000
TOTAL		15,566	13,000	13,000	13,000

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	XIIA	3,99,712	4,14,000	5,93,000	4,00,000
Receipts under the Provincial Motor Vehicles Taxation Act ..		38,04,808	40,00,000	41,50,000	39,00,000
Fees and other Receipts (I. M. V. Act)		19,580	20,000	55,000	20,000
Total ..		42,24,100	44,34,000	47,98,000	43,20,000
Deduct—Refunds ..	XIIB	—46,322	—41,000	—45,000	—46,000
TOTAL ..		41,77,778	43,93,000	47,53,000	42,74,000
DETAILED ACCOUNT No. XIIA. **RECEIPTS UNDER MOTOR VEHICLES ACTS.** **Receipts under the Indian Motor Vehicles Act.**					
Bombay city		2,54,100	2,06,000	2,78,000	2,00,000
Presidency proper		1,45,612	1,24,000	2,31,000	2,00,000
Transfer from the Deposit account of subventions from the Central Road Fund ..		....	84,000	84,000	....
TOTAL ..		3,99,712	4,14,000	5,93,000	4,00,000
DETAILED ACCOUNT No. XIIB. **RECEIPTS UNDER MOTOR VEHICLES ACTS.** **Deduct—Refunds.**					
Indian Motor Vehicles Act—					
Bombay city		—95	—300	—500	—100
Presidency proper		—673	—700	—1,500	—900
Provincial Motor Vehicles Taxation Act		—45,554	—40,000	—43,000	—45,000
TOTAL ..		—46,322	—41,000	—45,000	—46,000

XIII—OTHER TAXES AND DUTIES.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A.—Taxes on Luxuries including Taxes on Entertainments, amusements, Betting and Gambling—		Rs.	Rs.	Rs.	Rs.
Entertainment Tax		11,06,490	9,00,000	10,00,000	9,50,000
Betting Tax—					
Totalisator		10,10,862	9,60,000	9,80,000	9,60,000
Bookmakers		2,28,155	2,45,000	2,40,000	2,45,000
Luxury Tax (License fees from the Royal Western India Turf Club)		3,00,000	3,00,000	3,00,000	3,00,000
Total ..		26,45,507	24,05,000	25,20,000	24,55,000
Deduct—Refunds ..		—5,011	—5,000	—5,000	—5,000
TOTAL ..		26,40,496	24,00,000	25,15,000	24,50,000
B.—Receipts from Electricity Duties—					
Fees under the Indian Electricity Rules, 1937, and Fees for the electrical inspection of cinemas		2,08,915	1,50,000	2,00,000	2,00,000
Other receipts		29,22,190	31,50,000	31,00,000	31,00,000
Deduct—Refunds ..		—280	....	....	....
TOTAL ..		31,30,825	33,00,000	33,00,000	33,00,000
C.—Receipts from Tobacco Duties—					
Receipts under Bombay (District) Tobacco Act, 1933 ..		4,10,321	3,92,000	4,00,000	4,07,000
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932		20,12,177	20,50,000	20,58,000	20,20,000
Total ..		24,22,498	24,42,000	24,58,000	24,27,000
Deduct—Refunds .. Districts ..		—1,261	—1,000	—1,000	—1,000
Deduct—Refunds .. Bombay City ..		—26,343	—25,000	—27,000	—26,000
TOTAL ..		23,94,894	24,16,000	24,30,000	24,00,000
D. Other Items—					
Urban Immovable Property Tax	XIII-A	1,01,30,092	1,12,60,000	1,21,00,000	97,50,000
Sales Tax	XIII-A	10,09,550	11,00,000	11,50,000	11,50,000
Prize Competitions	XIII-A	1,31,818	1,90,000	1,90,000	2,00,000
Total ..		1,12,71,460	1,25,50,000	1,34,40,000	1,11,00,000
Refunds—Urban Immovable Property Tax ..		—32,568	—2,50,000	—1,00,000	—1,50,000
Refunds—Sales Tax		—2,189	....	....	....
TOTAL ..		1,12,36,703	1,23,00,000	1,33,40,000	1,09,50,000
GRAND TOTAL ..		1,94,02,918	2,04,16,000	2,15,85,000	1,91,00,000

DETAILED ACCOUNT No. XIII-A.
OTHER TAXES AND DUTIES.
D.—Other Items.
Sales Tax.

Motor Spirit	9,59,750	11,00,000	11,50,000	11,50,000
Manufactured Cloth	32,675	....	....	....
License fees	17,125	....	....	....
Total ..	10,09,550	11,00,000	11,50,000	11,50,000

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-IRRIGATION WORKS.				
(1) Productive.	Rs.	Rs.	Rs.	Rs.
Direct Receipts.				
1. Water rates	31,167	30,000	3,00,000	30,000
2. Owners' rates	....	....	....	....
3. Water supply of towns	61,902	45,000	45,000	53,400
4. Sales of water	67,944	63,000	67,000	66,000
5. Plantations	....	....	....	....
6. Other canal produce	2,892	4,000	4,000	4,000
7. Water power	....	....	....	....
8. Navigation	....	....	....	....
9. Rents of buildings	376	....	....	50
10. Fines	183	....	....	50
11. Miscellaneous—				
(*i*) Sale of the right of fishing	1,696	1,700	1,700	1,800
(*ii*) Tank-bed cultivation	51	100	100	100
(*iii*) Rents of P. W. lands	6	....	....	....
(*iv*) Other miscellaneous revenue	1,073	300	300	100
12. Recoveries of expenditure	....	....	....	....
13. *Deduct*—Refunds	—3	—100	—100	....
Total ...	1,67,287	1,44,000	4,18,000	1,55,500
Indirect Receipts.				
14. Portion of land revenue due to works (*a*)	10,969	10,000	11,000	11,000
Total, Gross Revenue ...	1,78,256	1,54,000	4,29,000	1,66,500
Deduct—				
15. (1) Working Expenses	—30,803	—26,000	—29,000	—29,000
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (*a*)	—1,097	—1,000	—1,000	—1,000
Total ...	—31,900	—27,000	—30,000	—30,000
17. Net Revenue—(1) Productive	1,46,356	1,27,000	3,99,000	1,36,500
(2) Unproductive.				
Direct Receipts.				
18. Water rates	27,42,437	28,00,000	29,50,000	30,70,000
19. Owners' rates	....	....	....	....
20. Water supply of towns	2,08,924	1,85,000	1,85,000	1,82,600
21. Sales of water	32,781	33,000	36,000	32,000
22. Plantations	7,388	8,000	9,000	8,000
23. Other canal produce	26,239	31,000	49,000	27,000
24. Water power	15,145	14,000	18,000	16,000
25. Navigation	621	1,000	1,000	700
26. Rents of buildings	15,608	17,000	17,000	14,000
27. Fines	97	....	....	....
28. Recoveries of expenditure	43,481	....	10,000	200
Carried over ...	30,92,721	30,89,000	32,75,000	33,50,500

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-IRRIGATION WORKS—*concld.*				
(2) Unproductive—*concld.*	Rs.	Rs.	Rs.	Rs.
Direct Receipts—concld.				
Brought forward ...	30,92,721	30,89,000	32,75,000	33,50,500
29. Miscellaneous—				
(i) Sale of the right of fishing	1,648	3,000	3,000	2,300
(ii) Tank bed cultivation	17,007	23,000	23,000	25,700
(iii) Rents of P. W. lands	2,622	5,000	5,000	3,000
(iv) Other miscellaneous revenue	69,830	17,000	17,000	12,000
30. *Deduct*—Refunds	—7,803	—4,000	—6,000	—4,000
Total ...	31,76,025	31,33,000	33,17,000	33,89,500
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	12,831	14,000	14,000	15,000
Total, Gross Revenue ...	31,88,856	31,47,000	33,31,000	34,04,500
32. *Deduct*—(1) Working Expenses	—13,96,379	—12,44,000	—12,80,000	—13,14,000
33. (2) Collection charges in the Civil Department— In respect of Land Revenue due to works (*a*) ...	—1,202	—1,000	—1,000	—1,000
Total ...	—13,97,581	—12,45,000	—12,81,000	—13,15,000
Net Revenue—(2) Unproductive ...	17,91,275	19,02,000	20,50,000	20,89,500
Grand Total ...	19,37,631	20,29,000	24,49,000	22,26,000

(*a*) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A.—Irrigation Works.		Rs.	Rs.	Rs.	Rs.
WORKING EXPENSES.					
(1) Productive—					
I—Extensions and improvements		3,967	1,700	1,700	1,500
II—Maintenance and repairs		10,624	11,000	13,000	13,000
III—Establishment—					
A—Ordinary	*Charged* ...	*947*	*1,000*	*1,000*	*1,000*
	Voted ...	5,679	5,000	5,000	4,800
B—Special	Voted ...	5,624	4,200	5,200	5,200
C—Pensionary charges	*Charged* ...	*85*	*100*	*100*	*100*
	Voted ...	511	300	300	200
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	3,180	2,000	3,000	3,000
IV—Tools and plant		186	200	200	200
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding	*Charged* ..	....	*+300*	....	....
	Voted ..	....	+200	—500	....
	Total ...	30,803	26,000	29,000	29,000
	Charged ...	*1,032*	*1,400*	*1,100*	*1,100*
	Voted ...	29,771	24,600	27,900	27,900
(2) Unproductive—					
I—Extensions and improvements		7,982	38,000	73,500	94,500
II—Maintenance and repairs		5,80,327	5,63,000	5,72,000	5,87,000
III—Establishment—					
A—Ordinary	*Charged* ...	*63,040*	*54,000*	*55,000*	*49,000*
	Voted ...	3,78,819	2,20,000	2,35,000	2,15,200
B—Special	Voted ...	2,69,787	2,84,600	2,54,800	2,83,100
C—Pensionary charges	*Charged* ...	*5,673*	*4,600*	*4,900*	*4,400*
	Voted ...	34,094	19,000	21,200	19,600
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	50,133	50,000	50,000	50,000
IV—Tools and plant		6,524	10,800	13,200	10,800
V—Suspense		....	....	....	
VI—*Deduct*—Recoveries on revenue account		....	....	....	
VII—*Deduct*—English cost of stores		....	....	....	
VIII—Loss or gain by exchange		....	....	....	
IX—Charges in England—					
Establishment		....	....	....	
Stores for India		....	....	....	
Rounding	*Charged* ..	....	....	....	*+500*
	Voted ..	....	....	+400	—100
	Total ...	13,96,379	12,44,000	12,80,000	13,14,000
	Charged ...	*68,713*	*58,600*	*59,900*	*53,900*
	Voted ...	13,27,666	11,85,400	12,20,100	12,60,100

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*contd.*						
WORKING EXPENSES—*contd.*						
Total, Productive and Unproductive						
I—Extensions and improvements		XVII-I	11,949	39,700	75,200	96,000
II—Maintenance and repairs		XVII-II	5,90,951	5,74,000	5,85,000	6,00,000
III—Establishment—						
A—Ordinary	*Charged* ...		*63,987*	*55,000*	*56,000*	*50,000**
	Voted ...		3,84,498	2,25,000	2,40,000	2,20,000
B—Special	Voted ...	XVII-I	2,75,411	2,88,800	2,60,000	2,88,300
C—Pensionary charges	*Charged* ...		*5,758*	*4,700*	*5,000*	*4,500*
	Voted ...		34,605	19,300	21,500	19,800
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration" *vide* page 147) ..	Voted ..		53,313	52,000	53,000	53,000
IV—Tools and plant			6,710	11,000	13,400	11,000
V—Suspense			....	....	....	....
VI—*Deduct*—Recoveries on revenue account			....	....	....	....
VII—*Deduct*—English cost of stores			....	....	....	....
VIII—Loss or gain by exchange			....	....	....	....
IX—Charges in England—						
Establishment			....	....	....	....
Stores for India			....	....	....	....
Rounding	*Charged* ...		....	*+300*	....	*+500*
	Voted ...		....	+200	—100	—100
	Total ...		14,27,182	12,70,000	13,09,000	13,43,000
	Charged ...		*69,745*	*60,000*	*61,000*	*55,000*
	Voted ...		13,57,437	12,10,000	12,48,000	12,88,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* foot-note on page 410.

DETAILED ACCOUNT No. XVII—I. Extensions and Improvements.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
Discretionary Grant.						
Central Circle						1,000
Southern Circle						500
Total ..			3,967	1,700	1,700	1,500
(2) UNPRODUCTIVE						
New Works.						
Acquiring and demarcating private land submerged in the Koregaon Tank within F.S.L.-contour—Sholapur Division—Central Circle ..	2,428					2,420
Reconstruction of an overbridge on the Krishna Canal in mile No. 28/5 near Ghogaon Village—Satara Division—Central Circle ..	1,533					1,530
Construction of quarters for the establishment at Mahalung and Bhalone on the Nira Right Bank Canal—Nira Canals Division—Deccan Irrigation Circle	9,214					9,000
Carried over ..						12,950

DETAILED ACCOUNT No. XVII—I—*contd.* **Extensions and Improvements**—contd.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..						12,950
(2) UNPRODUCTIVE—contd.						
Works in progress.						
Surveying contours and preparing plans and estimates for a new dam at Khadakwasla—Poona Irrigation and Research Division—Deccan Irrigation Circle	2,557	1,986				500
Constructing a Standing Wave Flume near Wing Fall below the Lloyd Dam at Bhatgar—Nira Canals Division—Deccan Irrigation Circle	9,258	4,000				5,000
Remodelling distributary No. 10 of the Godavari Left Bank Canal—Nasik Irrigation Division—Deccan Irrigation Circle	10,780	5,000				5,700
Remodelling distributary No. 11 of the Godavari Left Bank Canal—Nasik Irrigation Division—Deccan Irrigation Circle	24,501	11,000				13,500
Remodelling Godavari Left Bank Canal—Nasik Irrigation Division—Deccan Irrigation Circle..	40,869	10,000				30,250
Discretionary Grant.						
Northern Circle						1,600
Deccan Irrigation Circle						20,000
Central Circle						4,000
Southern Circle						1,000
Total ...			7,982	38,000	73,500	94,500
Grand Total ...			11,949	39,700	75,200	96,000
DETAILED ACCOUNT No. XVII—II. **Maintenance and Repairs.**						
(1) Productive.						
Southern Circle						300
Central Circle						12,700
Total ...			10,624	11,000	13,000	13,000
(2) Unproductive.						
Deccan Irrigation Circle						4,48,200
Northern Circle						42,600
Central Circle						77,100
Southern Circle						19,100
Total ...			5,80,327	5,63,000	5,72,000	5,87,000
Grand Total ...			590,951	5,74,000	5,85,000	6,00,000

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,291	4,000	5,000	4,900
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			333	200	200	300
Total—Central Circle—Voted ...			5,624	4,200	5,200	5,200
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			3,180	2,000	3,000	3,000
Total—VII.—Revenue Establishment—Productive—Voted ...			8,804	6,200	8,200	8,200
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Measurer and Irrigation Clerks	3	3		2,200		2,340
Temporary establishment				35,000		29,960
Total—Voted ...			32,777	37,200	33,000	32,300
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			1,880	2,000	1,800	1,900
Total—Central Circle—Voted ...			34,657	39,200	34,800	34,200
Southern Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,598	5,700	5,600	5,700
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			137	100	100	200
Total—Southern Circle—Voted ...			5,735	5,800	5,700	5,900
Deccan Irrigation Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			2,11,607	2,23,000	1,98,000	2,23,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			17,736	16,600	16,300	20,000
Total—Deccan Irrigation Circle—Voted ...			2,29,343	2,39,600	2,14,300	2,43,000
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			52	....	....	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			50,133	50,000	50,000	50,000
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			3,19,929	3,34,600	3,04,300	3,33,100
Grand Total ... Voted ...			3,28,724	3,40,800	3,13,000	3,41,300

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	45,398	44,000	46,000	45,000
2. Owners' rates	....	....	....	....
3. Water-supply of towns	....	....	....	....
4. Sales of water	1,449	1,000	2,000	2,000
5. Plantations	19	....	....	....
6. Other canal produce	3,365	5,000	5,000	5,000
7. Water power	....	....	....	....
8. Navigation	12	....	....	....
9. Rents of buildings	1,361	....	1,000	1,000
10. Fines	....	....	....	....
11. Recoveries of expenditure	417	....	....	....
12. Miscellaneous—				
(i) Sale of the right of fishing	149	200	200	1,000
(ii) Tank bed cultivation	8,105	8,100	8,800	8,100
(iii) Rents of P. W. lands	22	....	....	....
(iv) Other miscellaneous revenue	3,013	700	2,000	1,900
13. Portion of Land Revenue due to Works (*a*)	6,35,723	5,93,000	6,04,000	6,20,000
14. Transfer from the Deposit Account of Special Development Fund	5,70,057	7,50,000	7,47,000	8,79,000
15. *Deduct*—Refunds	—398	....	....	....
Total	12,68,692	14,02,000	14,10,000	15,63,000
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
16. Rents of buildings	....	....	....	....
17. Plantations	2,521	2,000	2,000	2,000
18. Other canal produce	....	....	....	....
19. Miscellaneous	4,122	1,000	4,000	3,000
20. *Deduct*—Refunds	—28	....	....	....
Total	6,615	3,000	6,000	5,000
GRAND TOTAL	12,75,307	14,05,000	14,16,000	15,68,000

(*a*) See page 13.

XX-INTEREST.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	68,60,125	66,79,000	67,65,000	64,76,000
INTEREST ON ARREARS OF REVENUE		44,228	39,000	30,000	32,000
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		1,79,824	1,60,000	2,10,000	2,20,000
MISCELLANEOUS		20,125	50,000	51,000	51,000
TOTAL ..		71,04,302	69,28,000	70,56,000	67,79,000
Deduct—REFUNDS ..		*—1,226*	*—2,000*	*—2,000*	*—1,000*
TOTAL ..		71,03,076	69,26,000	70,54,000	67,78,000

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—					
Bombay Municipality		33,07,330	31,57,000	31,57,000	29,99,000
Bombay Municipality—Improvement account		29,53,352	28,65,000	28,65,000	27,71,000
Bombay Municipality—Vehar water works loan		47,052	44,000	44,000	41,000
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)		1,86,559	1,46,000	1,46,000	1,48,000
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES		571	12,000	14,000	....
INTEREST ON ADVANCES TO CULTIVATORS		2,64,208	2,58,000	3,36,000	3,35,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES		3,156	1,000	1,000	1,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT		7,013	11,000	10,000	10,000
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS		5,206	7,000	7,000	5,000
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES		85,678	1,78,000	1,85,000	1,66,000
TOTAL ..		68,60,125	66,79,000	67,65,000	64,76,000

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	43,787	35,000	41,000	35,000
COURT-FEES REALISED IN CASH	XXI-A	62,141	64,000	50,000	60,000
GENERAL FEES, FINES AND FORFEITURES	XXI-B	11,66,264	12,49,000	11,55,000	11,68,000
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	18,405	18,000	14,000	14,000
RECEIPTS OF THE OFFICIAL ASSIGNEE	....	48,161	66,000	1,34,000	40,000
MISCELLANEOUS FEES AND FINES	XXI-C	3,76,555	3,90,000	3,90,000	3,80,000
MISCELLANEOUS		26,113	32,000	26,000	30,000
RECOVERIES OF OVERPAYMENTS		1,863	2,000	2,000	2,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		34,768	25,000	33,000	30,000
Loss or gain by Exchange		2	....	....	....
TOTAL ..		17,78,059	18,81,000	18,45,000	17,59,000
Deduct—REFUNDS ..		—94,936	—90,000	—80,000	—80,000
TOTAL ..		16,83,123	17,91,000	17,65,000	16,79,000
DETAILED ACCOUNT No. XXI-A. **ADMINISTRATION OF JUSTICE. Court-fees realised in Cash.**					
Process-servers' fees		3,540	15,000		3,000
Recoveries in pauper suits		49,282	28,000		40,000
Other items		9,319	21,000		17,000
TOTAL ..		62,141	64,000	50,000	60,000
DETAILED ACCOUNT No. XXI-B. **ADMINISTRATION OF JUSTICE. General Fees, etc.**					
Fees of the office of the Insolvency Registrar		27,842	38,000		34,000
Fees of the High Court		11,871	7,000		13,000
Sheriff's fees		44,855	52,000		48,000
Fees of the district and subordinate courts		3,305	8,000		8,000
Fines by Civil and Sessions Courts		14,982	15,000		15,000
Magisterial fines		10,23,960	10,69,000		9,87,000
Fines realised through the societies for the prevention of cruelty to animals		10,159	35,000		36,000
Other items		29,290	25,000		27,000
TOTAL		11,66,264	12,49,000	11,55,000	11,68,000
DETAILED ACCOUNT No. XXI-C. **ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.**					
Fees of the Court Receiver and Liquidator		1,75,143	1,90,000		1,67,000
Fees of the Administrator General and Offi ial Trustee		79,353	77,000		80,000
Cash receipts of record-rooms in offices which are charged to Administration of justice		98,157	1,00,000		1,09,000
Fines recovered by Gov. rnment officers under Act XXVI of 1881		743	....		1,000
Other items		21,273	23,000		21,000
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.		1,886	....		2,000
TOTAL		3,76,555	3,90,000	3,90,000	3,80,000

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,17,961	1,06,000	1,17,000	1,28,000
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		2,86,509	2,89,000	3,27,000	3,00,000
RECOVERIES OF OVERPAYMENTS		76	1,000	....	1,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		2,804	1,000	....	1,000
TOTAL ..		4,07,350	3,97,000	4,44,000	4,30,000
Deduct—REFUNDS .. JAILS		—866	—1,000	....	—1,000
Deduct—REFUNDS .. CRIMINAL TRIBES SETTLEMENTS ..					
TOTAL ..		4,06,484	3,96,000	4,44,000	4,29,000

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of convicts	56,867	56,000		55,500
Recoveries of transportation and jail charges from Indian States and Sind ..	28,268	22,000		46,500
Miscellaneous	15,201	13,000		12,000
Receipts on account of Criminal Tribes Settlements	9,835	15,000		14,000
Recoveries from Native States and Sind towards maintenance of their Criminal Tribes in British Settlement	7,790			
TOTAL ..	1,17,961	1,06,000	1,17,000	1,28,000

XXIII-POLICE.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTION FOR RAILWAY POLICE		3,40,462	3,50,000	3,50,000	3,50,000
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		175	1,000	1,000	1,000
RECEIPTS AND RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIII-A	3,79,306	3,96,000	3,99,000	3,93,000
CASH RECEIPTS UNDER THE ARMS ACT		89,972	80,000	96,000	97,000
FEES, FINES AND FORFEITURES	XXIII-B	99,920	86,000	86,000	86,000
RECOVERIES OF OVERPAYMENTS		7,317	5,000	6,000	5,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		49,446	44,000	52,000	70,000
MISCELLANEOUS	XXIII-C	20,404	19,000	15,000	15,000
Loss or gain by exchange		4	....	....	....
TOTAL ..		9,87,006	9,81,000	10,05,000	10,17,000
Deduct—REFUNDS ..		—1,361	—2,000	—1,000	—1,000
TOTAL ..		9,85,645	9,79,000	10,04,000	10,16,000

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Receipts and Recoveries on account of Presidency Police.

Receipts under the Bombay Public Conveyances Act		33,972	34,000	34,000	33,000
Cattle pounds		17,260	15,000	20,000	15,000
Fees recoverable for licenses granted under the Police Act		44,691	53,000	43,000	51,000
Miscellaneous		2,83,383	2,94,000	3,02,000	2,94,000
Cash receipts under the Petroleum Act		....	1,000	1,000	1,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		....	—1,000	—1,000	—1,000
TOTAL ..		3,79,306	3,96,000	3,99,000	3,93,000

DETAILED ACCOUNT No. XXIII-B. POLICE. Fees, Fines and Forfeitures.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–40.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	18,196	19,000	20,000	20,000
Fees from State candidates at Police Training School	34,948	20,000	20,000	22,000
Receipts under the Public Conveyances Act	46,776	47,000	46,000	44,000
Cash receipts under the Petroleum Act	....	6,000	6,000	6,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues	....	—6,000	—6,000	—6,000
TOTAL ..	99,920	86,000	86,000	86,000

DETAILED ACCOUNT No. XXIII-C. MISCELLANEOUS.				
District Police.				
Other items	18,587	11,000	10,000	9,000
Miscellaneous	624	5,000	4,000	3,000
Ordnance stores returned by the Police department	1,193	3,000	1,000	3,000
TOTAL ..	20,404	19,000	15,000	15,000

XXVI.—EDUCATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
FEES, GOVERNMENT ARTS COLLEGES	XXVI-A	4,52,279	4,06,000	4,85,000	4,52,000
FEES, GOVERNMENT PROFESSIONAL COLLEGES	XXVI-B	4,18,051	3,70,000	4,25,000	4,18,000
Total ..		8,70,330	7,76,000	9,10,000	8,70,000
B.—Secondary—					
FEES, GOVERNMENT SECONDARY SCHOOLS		2,25,412	2,11,000	2,02,000	2,00,000
C.—Primary—					
FEES, GOVERNMENT PRIMARY SCHOOLS		6	....	....	....
D.—Special—					
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS ..	XXVI-C	60,025	62,000	61,000	64,000
E.—General—					
CONTRIBUTIONS		7,145	4,000	6,000	2,000
INCOME FROM ENDOWMENTS		1,50,948	1,75,000	1,51,000	1,75,000
RECOVERIES OF OVERPAYMENTS		3,32,452	1,50,000	7,03,000	1,90,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		6,735	3,000	6,000	2,000
MISCELLANEOUS	XXVI-D	1,77,099	1,76,000	1,82,000	1,85,000
TRANSFERS FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND		4,84,760	5,00,000	3,60,000	1,00,000
Total—General ..		11,59,139	10,08,000	14,08,000	6,54,000
Receipts in England		....	....		....
Loss or gain by exchange		....	....		....
Total ..		23,14,912	20,57,000	25,81,000	17,88,000
Deduct—REFUNDS ..		—17,610	—3,000	—4,000	—6,000
TOTAL ..		22,97,302	20,54,000	25,77,000	17,82,000
DETAILED ACCOUNT No. XXVI-A. EDUCATION. A.—University—Fees, Government Arts Colleges.					
Science College		32,148	31,000		32,000
Other Arts Colleges		4,20,131	3,75,000		4,20,000
TOTAL ..		4,52,279	4,06,000	4,75,000	4,52,000

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	1,10,320	60,000		81,000
Engineering College (including workshop receipts)	1,02,050	93,000		1,30,000
College of Commerce	1,58,699	1,59,000		1,60,000
Training College for Secondary Teachers	46,972	49,000		47,000
TOTAL ..	4,18,051	3,70,000	4,35,000	4,18,000

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.				
Fees and other receipts, Government Special Schools—				
Workshops receipts	131	500		3,500
School of Art	48,535	48,500		50,000
Training Schools	11,359	13,000		10,500
TOTAL ..	60,025	62,000	61,000	64,000

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.				
Miscellaneous—				
Examination fees	1,46,696	1,55,500		1,59,500
Other items	30,403	20,500		25,500
TOTAL ..	1,77,099	1,76,000	1,82,000	1,85,000

XXVII.—MEDICAL.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Medical School and College fees	XXVII-A	2,29,074	2,67,000	2,14,000	2,33,000
Hospital receipts	XXVII-B	2,32,562	2,29,000	2,60,000	2,32,000
Mental hospital receipts	XXVII-C	2,21,921	2,06,000	2,10,000	2,14,000
Sale of medicines		225	....	3,000	....
Contributions	XXVII-D	7,05,036	7,00,000	6,74,000	7,14,000
Income from endowments		29,582	31,000	31,000	31,000
Recoveries of overpayments		16,765	15,000	10,000	15,000
Collection of payments for services rendered		26,760	20,000	20,000	20,000
Miscellaneous	XXVII-E	59,483	76,000	1,38,000	1,13,000
Transfer from the deposit account of Special Development Fund.		....	15,000	10,000	12,000
Receipt in England		402		....	....
Loss or gain by exchange		2		....	....
TOTAL		15,21,812	15,59,000	15,70,000	15,84,000
Deduct—Refunds		—6,584	—6,000	—5,000	—6,000
TOTAL		15,15,228	15,53,000	15,65,000	15,78,000

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Medical School and College Fees.

School fees	47,523	72,000		52,000
College fees	1,81,551	1,95,000		1,81,000
TOTAL	2,29,074	2,67,000	2,14,000	2,33,000

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	....	....		....
Receipts from paying patients	1,96,429	1,94,874		1,97,000
Nursing fees	10,887	9,426		9,500
Other items	5,081	10,343		11,000
Nursing Establishment, Cama and Abless Hospitals	20,165	14,357		14,500
TOTAL	2,32,562	2,29,000	2,60,000	2,32,000

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	2,02,109	1,91,000		1,93,000
Other items	4,563	3,800		3,700
Recoveries for the maintenance of insanes from other provinces and states	12,018	5,200		11,300
Superior lodging and attendance fees	3,231	6,000		6,000
TOTAL	2,21,921	2,06,000	2,10,000	2,14,000

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	....	6,600		....
Other contributions	7,05,036	6,93,400		7,14,000
TOTAL	7,05,036	7,00,000	6,74,000	7,14,000

DETAILED ACCOUNT No. XXVII-E.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	4,678	3,800		5,000
Contribution from the Government of India in respect of British I. M. S. officers belonging to the War Reserve	....	48,000		24,000
Miscellaneous	54,805	24,200		19,000
Recoveries from the Government of India for reservation charges of 100 beds at each of the J. J. and the St. George's Hospitals, Bombay	....	....		65,000
TOTAL	59,483	76,000	1,38,000	1,13,000

XXVIII.—PUBLIC HEALTH.

Sale-proceeds of sera and vaccines, etc.	4,74,758	4,53,000	5,00,000	4,88,000
Contributions	1,55,682	1,60,000	1,59,000	1,72,000
Recoveries of overpayments	59,961	12,000	12,000	12,000
Collection of payments for services rendered	27,419	27,000	1,50,000	15,000
Transfer from the deposit account of special Development Fund	5,09,725	8,53,000	5,00,000	15,74,000
Miscellaneous	15,02,378	13,57,000	15,00,000	14,48,000
Total	27,29,923	28,62,000	28,21,000	37,09,000
Deduct—Refunds	—1,047	—5,000	—1,000	—2,000
TOTAL	27,28,876	28,57,000	28,20,000	37,07,000

XXIX.—AGRICULTURE.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	4,24,416	3,97,400	3,90,000	3,79,200
RECOVERIES OF OVERPAYMENTS	....	1,716	2,000	2,000	2,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	....	1,553	1,000	2,000	1,500
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND	....	....	1,34,000	80,000	5,52,800
TOTAL ..	....	4,27,685	5,34,400	4,74,000	9,35,500
Deduct—REFUNDS ..		—383	—400	2,000	—500
TOTAL ..	....	4,27,302	5,34,000	4,72,000	9,35,000
DETAILED ACCOUNT No. XXIX-A. **AGRICULTURE.** **Agricultural Receipts.**					
Receipts on account of Experimental Farms		65,651	38,000	45,000	40,000
Other Miscellaneous Receipts		18,892	8,000	14,100	17,000
Agricultural college and school receipts		1,33,546	1,27,000	1,26,000	1,27,000
Recoveries in respect of boring operations by the agricultural department ..		8,829	49,100	10,000	9,000
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research		1,39,661	1,42,300	1,41,800	1,36,400
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas		3,209	*	*	7,100
Transfers from the deposit account of grants from the Sugar Excise Fund ..		54,628	33,000	53,100	42,700
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research		17,451	14,900	17,300	15,400
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..		—17,451	—14,900	—17,300	—15,400
TOTAL ..		4,24,416	3,97,400	3,90,000	3,79,200

* Included under "XXXI—Co-operation" (page 43).

XXX.—VETERINARY.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES		15,660	14,000	13,000	12,000
OTHER RECEIPTS	XXX-A	23,374	28,900	23,800	16,900
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		199	200	300	200
TOTAL ..		39,233	43,100	37,100	29,100
Deduct—REFUNDS ..		—53	—100	—100	—100
TOTAL ..		39,180	43,000	37,000	29,000

DETAILED ACCOUNT No. XXX-A.
VETERINARY.
Other Receipts.

Transfers from the Deposit Account of grants from the Imperial Council of Agricultural Research		4,562	19,900	12,400	11,400
Receipts of the Director of Veterinary Services		13,249	7,000	8,700	3,400
Goat Virus Producing Station	5,563		1,800	2,300	2,000
Other items			200	400	100
TOTAL ..		23,374	28,900	23,800	16,900

XXXI.—CO-OPERATION.	Detailed Account No.				
AUDIT FEES		1,55,911	1,34,500	1,50,000	1,55,000
MISCELLANEOUS RECEIPTS	XXXI-A	1,72,253	3,30,500	4,30,800	2,24,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND		....	4,84,500	3,08,700	2,47,100
TOTAL ..		3,28,164	9,49,500	8,89,500	6,26,100
Deduct—REFUNDS ..		—1,824	—500	—1,500	—2,100
TOTAL ..		3,26,340	9,49,000	8,88,000	6,24,000

DETAILED ACCOUNT No. XXXI-A.
CO-OPERATION.
Miscellaneous Receipts.

Receipts of the Registrar		55,038	65,000	68,000	70,000
Receipts of the Director of Industries		....	....	12,300	3,000
Transfers from the deposit account of grants from the Government of India—					
I For the scheme of co-operative training and education		7,653	20,000	15,000	56,000
II For economic development and improvement of rural areas		21,354	1,66,500	2,29,000	*....
III For the development of the Handloom Industry		45,853	41,500	65,600	59,500
IV For the development of cottage and small scale woollen industries ..		22,993	20,500	23,900	21,000
Transfer from the deposit account of grants from the Imperial Council of Agricultural Research for the improvement of Agricultural marketing in India		12,706	17,000	17,000	14,500
Transfer from the deposit account of grants from the Sugar Excise Fund ..		6,656	....	....	....
TOTAL ..		1,72,253	3,30,500	4,30,800	2,24,000

* Shown under "XLVI—Miscellaneous" (page 49).

XXXII.—INDUSTRIES.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	3,21,779	2,53,000	3,22,000	2,80,000
FISHERIES	XXXII-B	1,20,127	65,500	71,000	75,500
RECOVERIES OF OVERPAYMENTS		....	....	....	....
RECEIPTS IN ENGLAND		....	.....	....	....
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		1,500	....	....	....
For rounding ..			....	....	....
TOTAL ..		4,43,406	3,18,500	3,93,000	3,55,500
Deduct—REFUNDS ..		—1,320	—500	—1,000	—500
TOTAL ..		4,42,086	3,18,000	3,92,000	3,55,000
DETAILED ACCOUNT No. XXXII-A. **INDUSTRIES.** **Industries.**					
Receipts under the Bombay Weights and Measures Act, 1932 ..		2,91,858	2,33,000	3,00,000	2,55,000
Other receipts		29,921	20,000	22,000	25,000
TOTAL ..		3,21,779	2,53,000	3,22,000	2,80,000
DETAILED ACCOUNT No. XXXII-B. **INDUSTRIES.** **Fisheries.**					
Receipts from fish curing yards		98,115	65,000	69,000	75,000
Other receipts		22,012	500	2,000	500
TOTAL ..		1,20,127	65,500	71,000	75,500
XXXVI.—MISCELLANEOUS DEPARTMENTS.					
Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		146	....	....	.....
Miscellaneous.					
EXAMINATION FEES		29,942	32,000	32,000	32,000
FEES FOR THE INSPECTION OF STEAM BOILERS		1,29,056	1,30,000	1,30,000	1,29,000
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,578	4,000	5,000	4,500
MISCELLANEOUS		18,243	22,000	20,000	20,500
RECEIPTS IN ENGLAND		14	....	....	.....
Total ..		1,81,979	1,88,000	1,87,000	1,86,000
Deduct—REFUNDS ..	XXXVI-A	—2,165	—2,000	—3,000	—2,000
TOTAL ..		1,79,814	1,86,000	1,84,000	1,84,000
DETAILED ACCOUNT No. XXXVI-A. **MISCELLANEOUS DEPARTMENTS.** ***Deduct*—Refunds.**					
Examination fees for granting certificates of competency to electrical contractors and wiremen			—800		—800
Inspection of steam boilers			—1,200		—1,200
TOTAL ..		—2,165	—2,000	—3,000	—2,000

XXXIX.—CIVIL WORKS.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Rents	....	6,00,364	5,74,000	6,00,000	5,95,000
Ferry receipts	....	53,055	46,000	50,000	49,000
Tolls on roads	....	15,781	10,000	16,000	14,000
Receipts from self-supporting Workshops		22,690	....	....	20,000
Recoveries of expenditure	....	70,869	36,000	1,68,000	31,000
Transfer from Central Road Development Account	....	26,91,546	28,80,000	24,49,000	35,57,000
Transfer from the deposit account of Special Development Fund.	....	....	11,000	2,000	11,000
Miscellaneous	....	2,68,148	3,16,000†	3,00,000	2,79,000
Receipts in England	....	....	....	....	....
Loss or gain by exchange	....	....	....	....	....
TOTAL ..	....	37,22,453	38,73,000	35,85,000	45,56,000
Deduct—Refunds ..	....	—20,946	—15,000	—25,000	—15,000
NET TOTAL ..	....	37,01,507	38,58,000	35,60,000	45,41,000
XL.—BOMBAY DEVELOPMENT SCHEME.					
Rents from properties	XL—A	11,56,994	12,72,000	13,06,000	13,03,500
Sales of electricity	....	13,011	13,000	13,000	13,500
Miscellaneous receipts	....	20,701	6,000	7,000	6,000
Deduct—Refunds	....	—354	—1,000	—1,000	—1,000
TOTAL ..	....	11,90,352	12,90,000	13,25,000	13,22,000
DETAILED ACCOUNT No. XL—A. **BOMBAY DEVELOPMENT SCHEME.** Rents from Properties.					
(*i*) Rents from Lands		3,14,197	4,57,000	4,59,000	4,88,200
(*ii*) Rents from Other Properties		8,42,797	8,15,000	8,47,000	8,15,300
Total ..		11,56,994	12,72,000	13,06,000	13,03,500

†This provision includes Rs. 16,000 on account of 'receipts from Workshops' which has been shown as a separate minor head from 1941-42.

XLI.—RECEIPTS FROM ELECTRICITY SCHEMES.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
BHATGAR ELECTRICITY SCHEME—					
SALE OF POWER		6,440	6,500	6,500	6,500
MISCELLANEOUS REVENUE		13	....	....	....
TOTAL, GROSS RECEIPTS ..		6,453	6,500	6,500	6,500
Deduct—WORKING EXPENSES	XLI-A	—6,057	—10,000	—10,300	—12,900
NET RECEIPTS ..		396	—3,500	—3,800	—6,400
ROUNDING ..		....	—500	—200	+400
Grand Total ..		396	—4,000	—4,000	—6,000

DETAILED ACCOUNT No. XLI-A.
RECEIPTS FROM ELECTRICITY SCHEMES.
Deduct—**Working Expenses.**

Maintenance of electric installation at Bhatgar ..			7,500	7,500	5,490
Running pumps at Rajewadi and Wing and generating plant at Bhatgar		4,549	900	900	4,760
Maintenance of the power house building at Bhatgar ..			....	....	450
Establishment charges (pro-rata) ..	*Charged* ..	*519*	*400*	*300*	*400**
	Voted ..	903	1,000	1,500	1,600
Tools and Plant charges (pro-rata)		86	200	100	200
TOTAL ..		6,057	10,000	10,300	12,900
	Charged ..	*519*	*400*	*300*	*400*
	Voted ..	5,538	9,600	10,000	12,500

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* foot-note on page 410.

	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		1,89,442	2,40,000	1,81,000	2,26,000
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.					
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	XLIV-A	7,41,986	7,47,000	7,10,000	7,00,000
MISCELLANEOUS		38,702	....	5,000	2,000
RECEIPTS IN ENGLAND		617	....	....	1,000
LOSS OR GAIN BY EXCHANGE		1	....	....	....
Total ..		7,81,306	7,47,000	7,15,000	7,03,000
Deduct—REFUNDS ..		—443	—1,000	—1,000	—1,000
TOTAL ..		7,80,863	7,46,000	7,14,000	7,02,000
DETAILED ACCOUNT No. XLIV-A. **RECEIPTS IN AID OF SUPERANNUATION. Contributions for Pensions and Gratuities.**					
Officers lent to Foreign Service—					
District local fund officers		3,40,440	3,70,000	3,00,000	3,00,000
Municipal and other (excluding District) local fund officers		39,265	43,000	38,000	38,000
Other foreign service		51,850	44,000	41,000	37,000
Total ..		4,31,555	4,57,000	3,79,000	3,75,000
Commercial concerns		....	....		....
Other Governments and bodies		3,10,431	2,90,000	3,31,000	3,25,000
Refunds of gratuity		....	....		....
TOTAL ..		7,41,986	7,47,000	7,10,000	7,00,000

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		13,089	25,000	25,000	25,000
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		77,269	77,000	89,000	77,000
OTHER PRESS RECEIPTS	XLV-A	2,44,354	3,06,000	2,79,000	3,01,000
RECEIPTS IN ENGLAND		603	1,000	1,000	1,000
LOSS OR GAIN BY EXCHANGE		3	....	....	....
TOTAL ..		3,35,318	4,09,000	3,94,000	4,04,000
Deduct—REFUNDS ..		—5,331	—1,000	—4,000	—4,000
TOTAL ..		3,29,987	4,08,000	3,90,000	4,00,000

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

Government Central press	2,20,598	64,000		33,000
Jail press		95,000		95,000
Photozinco Press	....	47,000*		50,000
Other receipts		36,000		17,000
Recoveries from other Governments	23,756	64,000		1,06,000
TOTAL ..	2,44,354	3,06,000	2,79,000	3,01,000

* Transferred from the major head "VII—Land Revenue"—*vide* page 14.

XLVI.—MISCELLANEOUS.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	2,48,576	2,00,000	2,40,000	2,35,000
Sale of old stores and materials	5,708	6,000	20,000	6,000
Sales of land and houses, etc.	1,460	....	1,000	1,000
Fees for Government audit	39,072	40,000	40,000	41,000
Contributions	25,661	33,000	26,000	32,000
Rents, rates and taxes	234	200	....	200
Other fees, fines and forfeitures	18,135	1,21,000	*12,000	*15,000
Transfer from the deposit account of Special Development Fund	....	....	....	1,45,000
Transfer from the deposit account of grants for economic development and improvement of rural areas	....	....	....	1,76,000
Recoveries of overpayments	2,67,443	20,000	40,000	32,000
Collection of payments for services rendered	1,51,397	1,17,000	1,30,000	1,53,000
Miscellaneous	19,389	25,000	10,000	19,000
Receipts in England	534	....	1,000	1,000
Net gain by exchange on remittance transactions	558	....	....	....
Loss or gain by exchange on local transactions	—3,186	....	—1,000	....
Loss or gain by exchange	130	....	....	....
Total	7,75,111	5,62,200	5,19,000	8,56,200
Deduct—REFUNDS — Lapsed deposits	—54,634	—57,000	—78,000	—55,000
Deduct—REFUNDS — Other refunds	—847	—1,200	—12,000	—1,200
TOTAL	7,19,630	5,04,000	4,29,000	8,00,000
—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	24,783	27,000	27,000	27,000
LI.—EXTRAORDINARY RECEIPTS.				
Sale of land	1,04,544	21,000	....	17,000
Sale of other Government assets	....	....	4,000	....
Other items	2,09,490	19,000	2,89,000	....
TOTAL	3,14,034	40,000	2,93,000	17,000

*Excluding receipts from quarry fees which are accounted for under "VII—Land Revenue."

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total	....	....	....	....
II. Floating Debt—				
Treasury Bills		....	....	....
Other Floating Loans	41,00,000	40,00,000	....	30,00,000
Total	41,00,000	40,00,000	....	30,00,000
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	13,50,000	....	1,50,000	....
State Provident Funds—				
General Provident Fund	53,64,900	51,90,000	55,10,000	57,80,000
Indian Civil Service Provident Fund	2,95,463	3,60,000	2,70,000	2,95,000
Indian Civil Service (Non-European Members) Provident Fund	34,579	30,000	30,000	35,000
Contributory Provident Fund	15,256	1,10,000	40,000	30,000
Other miscellaneous Provident Funds	4,789	10,000	....	10,000
Total	57,14,987	57,00,000	58,50,000	59,50,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account	....	....	....	....
Interest receipts	2,12,100	2,30,000	2,14,000	2,17,000
Recoveries of famine expenditure	7,414	10,000	45,000	9,000
Total ..	2,19,514	2,40,000	2,59,000	2,26,000
Appropriation for Reduction or Avoidance of Debt	6,85,879	7,22,000	6,03,000	6,35,000
Provincial Road Fund—				
(1) Investment Account	14,91,893	....	....	....
(2) Other Account	8,48,775	12,31,000	13,95,000	11,11,000
Total ..	23,40,668	12,31,000	13,95,000	11,11,000
Special Development Fund	*25,00,000	....	*1,00,00,000	*27,20,000
Depreciation Reserve Fund—Government Presses	22,948	27,000	25,000	28,000
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(i) Depreciation reserve of Nasik Distillery	20,000	20,000	20,000	20,000
Sale of securities	7,67,966	....	....	....
Total ..	7,87,966	20,000	20,000	20,000
Deposits of Local Funds—				
District Funds	1,67,01,441	1,67,00,000	1,70,42,000	1,71,42,000
Other Funds—				
Municipal Funds	31,89,803	31,25,000	33,00,000	32,00,000
Port and Marine Funds	2,05,993	2,30,000	2,00,000	2,00,000
Education Funds	1,18,66,087	1,24,83,000	1,22,00,000	1,20,00,000
Medical and charitable Funds	2,960	2,000	8,000	8,000
Village Panchayat Fund	1,22,874	1,30,000	1,20,000	1,20,000
Other Miscellaneous Funds	25,796	30,000	30,000	30,000
Total ..	3,21,14,955	3,27,00,000	3,29,00,000	3,27,00,000

*For details *vide* Appendix at pages 149-153 of the Budget Memorandum for 1941-42.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Budget Estimate, 1940-41.	Revised Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	26,26,443	33,00,000	26,00,000	26,00,000
Civil Courts' Deposits	99,33,064	89,00,000	98,00,000	97,00,000
Criminal Courts' Deposits	10,27,455	7,00,000	7,00,000	7,00,000
Personal Deposits	3,59,59,539	3,25,00,000	4,10,00,000	3,90,00,000
Forest Deposits	3,73,017	3,00,000	4,00,000	4,00,000
Public Works Deposits	9,91,322	13,00,000	10,50,000	10,50,000
Trust Interest Funds	8,79,067	20,00,000	22,00,000	22,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act	2,786	....	....	....
Deposits for work done for Indian States, public bodies or private individuals ..	14,51,427	9,50,000	14,00,000	14,00,000
Unclaimed deposits in the General and Contributory Provident Funds ..	8,547	15,000	15,000	15,000
Deposits of fees received by Government servants for work done for private bodies .	29,840	35,000	35,000	35,000
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	....	....	....	....
Total—Civil Deposits ..	5,32,82,507	5,00,00,000	5,92,00,000	5,71,00,000
Other Accounts—				
Subventions from Central Road Fund (allocation during the year) .. .	22,00,018	29,64,000	24,06,000	35,57,000
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Commissioners of Divisions	102	1,60,000	1,94,000	1,34,000
II Grants to Director of Agriculture		7,000	7,000	7,000
III Grants to Director of Industries				
(a) Scheme for flaying and preserving of hides tanning and leather work ..		....	....	....
(b) Inland fisheries		....	....	....
(c) Scheme for the cottage and small scale woollen industries ..	15,655	14,000	15,000	14,000
Grants for the scheme of Co-operative Training and Education		20,000	15,000	56,000
	15,757	2,01,000	2,31,000	2,11,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,32,319	1,00,000	1,40,000	1,30,000
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	32,251	42,000		37,000
Dry Farming Research Scheme for the Bombay Deccan	24,052	33,000		33,000
Appointment of Veterinary Investigation Officer and Staff	2	9,000		5,000
Scheme for control of ticks	2,530	11,000		4,000
Scheme for Investigation into diseases of poultry	....			2,000
Cold Storage Research Scheme for fresh fruit	30,790	20,000		18,000
Scheme for improvement of marketing in India	20,668	17,000		17,000
Virus Diseases Scheme	5,400	12,000		12,000
Poultry Breeding Scheme	4,703	7,000		4,000
Sann Hemp Scheme	726	....		
Scheme for testing the reactions of wheat to black stem rust	9,500	2,000		7,000
Cytology of papayya		3,000		2,000
Scheme for preparing a monograph on Dry farming in India		6,000		3,000
Sheep Breeding Scheme	10,921	8,000		7,000
Sugar Cane Pests Scheme	2,000	2,500		6,000
Scheme for investigation into striga attacks on jowar crops	9,297	3,000		3,000
Milk recording		500		
Model project scheme—Co-operative experiments on Tobacco in India ..				1,000
Scheme for demonstration of agricultural improvements	....	3,000		
Scheme for the establishment of pedigree herd works	—227			
Total ..	1,52,613	1,79,000	1,59,000	1,61,000
Deposit Account of grants from the Central Government for the development of hand-loom industries	40,366	32,000	41,000	40,000
Deposit Account of grants from Sugar Excise Duty	68,795	33,000	45,000	43,000
Total—Other Accounts ..	26,09,868	35,09,000	30,22,000	41,42,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages..	234	....	....	....
Objection book advances	3,89,547	3,40,000	4,00,000	4,00,000
Medical supplies for Military Department	699	2,000	2,000	2,000
Forest advances	14,46,072	14,28,000	14,50,000	14,50,000
Other advances	49,568	30,000	48,000	48,000
Total, Advances Repayable ..	18,86,120	18,00,000	19,00,000	19,00,000
PERMANENT ADVANCES.				
Permanent Advances—Civil	2,540	4,000	3,000	4,000
Accounts with the Government of Burma	1,10,452	1,25,000	25,000	50,000
Accounts with the Reserve Bank	2,19,813	2,00,000	3,20,000	25,000
SUSPENSE ACCOUNTS.				
Suspense Account	13,94,270	11,70,000	11,80,000	14,80,000
Local public works expenditure	29,307	20,000	20,000	20,000
Central Accounts Office—Reserve Bank suspense	2,48,61,030	2,94,00,000	20,00,000	....
Cash Balance Investment Account	3,82,95,159	4,08,00,000	7,23,00,000	8,89,00,000
Departmental adjusting account		....	....	....
Recoveries of service payments	12,27,810	11,10,000	13,00,000	13,00,000
Total ..	6,58,07,576	7,25,00,000	7,68,00,000	9,17,00,000
CHEQUES AND BILLS.				
Pre-audit cheques	2,53,63,828	2,32,00,000	2,52,00,000	2,53,00,000
Departmental cheques	63,04,910	68,00,000	65,00,000	62,00,000
Total ..	3,16,68,738	3,00,00,000	3,17,00,000	3,15,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	49,497	1,00,000	1,00,000	1,00,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	50,06,370	52,75,000	52,75,000	54,51,000
Loans to municipalities	2,06,155	1,53,000	1,68,000	1,46,000
Loans to district and other local fund committees	17,066	32,000	18,000	9,000
Loans to land-holders and other notabilities	24,335	12,000	11,000	....
Advances to cultivators	10,43,354	6,83,000	10,33,000	9,00,000
Miscellaneous loans and advances	2,35,454	4,64,000	4,67,000	3,64,000
Total ..	65,32,734	66,19,000	69,72,000	68,70,000
Loans to Government Servants—				
House-building advances	29,482	27,000	22,000	22,000
Advances for purchase of motor cars	81,512	91,000	68,000	68,000
Advances for purchase of other conveyances	14,984	13,000	12,000	12,000
Passage advances	687	1,000	2,000	2,000
Other advances	70	....	....	....
Total ..	1,26,735	1,32,000	1,04,000	1,04,000
Total, Loans and Advances by Provincial Government ..	66,59,469	67,51,000	70,76,000	69,74,000
8—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	14,07,98,090	13,90,00,000	14,76,00,000	14,66,00,000
Remittances by bills	4,34,94,646	4,07,00,000	2,27,00,000	....
Adjusting account between Central and Provincial Governments	2,63,23,066	2,60,00,000	72,00,000	72,00,000
Adjusting account with Railways	49,76,475	60,00,000	16,00,000	16,00,000
Inter-Provincial Suspense Account	20,08,537	27,50,000	4,00,000	6,00,000
Reserve Bank of India Remittances	....	....	1,25,00,000	2,50,00,000
Total ..	21,76,00,814	21,44,50,000	19,20,00,000	18,10,00,000

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION ..	*Charged* ..		*2,38,552*	*2,33,700*	*2,30,000*	*2,27,300*
	VOTED ..	7A	22,99,603	22,29,100	22,66,000	22,42,500
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..	VOTED ..	7B	90,302	*	*	*
C. LAND RECORDS	*Charged* ..		*12,556*	*17,900*	*16,000*	*16,100*
	VOTED ..	7C	25,68,036	25,56,300	25,80,000	26,22,400
D. ASSIGNMENTS AND COMPENSATIONS ..	*Charged* ..		*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	VOTED ..	7D	10,16,210	10,03,400	10,12,000	10,13,900
E. SPECIAL DEVELOPMENT PROGRAMME	VOTED ..	7E	....	....	....	50,000
F. CHARGES IN ENGLAND	*Charged* ..		*2,489*	*4,800*	*4,800*	*4,800*
	VOTED ..	7F	15,702	....	....	....
G. LOSS OR GAIN BY EXCHANGE	*Charged* ..		*+9*	....	*+8*	....
	VOTED ..		+39	....	....	....
For rounding ..	*Charged* ..		....	....	*+192*	*—100*
	VOTED ..		....	—300	....	+200
TOTAL ..			66,65,683	64,71,000	65,37,000	66,02,000
Charged ..			*6,75,791*	*6,82,500*	*6,79,000*	*6,73,000*
VOTED ..			59,89,892	57,88,500	58,58,000	59,29,000

* Provision under the minor head "Survey, Settlement and Record operations" has been transferred to the major head "56-Stationery and Printing" with effect from 1940-41.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.						
A-1 (1) Pay of Officers—						
Collector (1,000—2,250) .. .. .. *Charged* ..	*1*	*1*		*22,000*		*23,200*
Deputy Collector (300—1,200) .. .. .. Voted ..	1	1		6,100		6,200
Special Land Acquisition Officers, Ahmedabad .. Voted ..	2	2		11,400		11,900
Leave salary .. .. .. *Charged* ..				*7,600*		....
Total .. *Charged* ..			*33,431*	*29,600*	*25,900*	*23,200*
Total .. Voted ..			17,897	17,500	17,500	18,100
A-1 (2) Pay of Establishment—						
Clerks (25—300)						
Collector of Bombay	42	37		67,850		55,485
Consulting Surveyor to Government		2				2,748
Commissioner, N. D.		3				4,400
Servants (15—25)						
Collector of Bombay	41	39		11,670		11,064
Consulting Surveyor to Government		2				588
Leave salary						
Collector of Bombay				3,000		5,431
Temporary establishment—						
Northern Division				180		180
Southern Division				360		360
For land acquisition work under Consulting Surveyor to Government ..				14,800		15,600
Temporary tagai establishment—						
Northern Division				6,020		7,000
Central Division				480		480
Southern Division				7,540		6,800
Probable savings (Consulting Surveyor to Government)				....		—36
Total .. Voted ..			1,08,282	1,11,900	1,09,700	1,10,100
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Collector of Bombay .. .. .. *Charged* ..				*1,800*		*1,800*
Northern Division .. .. .. Voted ..				250		240
Collector of Bombay .. .. .. ,, ..				3,000		3,000
Consulting Surveyor to Government .. .. ,, ..				1,200		1,200
Travelling allowance (ordinary)—						
Collector of Bombay .. .. .. *Charged* ..				*200*		*200*
Northern Division .. .. .. Voted ..				100		....
Collector of Bombay .. .. .. ,, ..				450		450
Consulting Surveyor to Government .. .. ,, ..				250		125
House rent and other allowances—						
Collector of Bombay .. .. .. *Charged* ..				*1,100*		*1,100*
Collector of Bombay .. .. .. Voted ..				850		940
Consulting Surveyor to Government .. .. ,, ..				200		145
Secretary to Government, Revenue Department .. ,, ..				....		2,000
Total .. *Charged* ..			*4,121*	*3,100*	*3,100*	*3,100*
Total .. Voted ..			6,986	6,300	6,500	8,100

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*contd.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies—				
Northern Division		21,350		23,455A
Central Division		23,900		25,605B
Southern Division		18,920		20,056C
Collector of Bombay		3,890		3,470D
Consulting Surveyor to Government		900		....E
Non-Contract contingencies—				
Northern Division		38,750		48,050F
Central Division		34,050		36,620G
Southern Division		16,470		17,960H
Collector of Bombay		11,360		11,184I
Consulting Surveyor to Government		4,110		3,700J
Supplies and services—				
Northern Division		600		500
Central Division		3,000		2,300
Collector of Bombay		2,000		....
Consulting Surveyor to Government		....		400
Total .. Voted ..	2,51,215	1,79,300	2,18,200	1,93,300

Details (Contract contingencies)	A	B	C	D	E	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Carriage of records ..	7,500	10,600	10,225	..	..	28,325
Purchase of books and periodicals ..	1,500	770	900	40	..	3,210
Purchase and repairs of furniture ..	1,100	2,200	1,100	150	..	4,550
Electricity charges ..	2,670	1,800	..	1,500	..	5,970
Telephone charges ..	2,450	3,450	1,211	930	..	8,041
Office expenses and miscellaneous ..	885	585	130	..	..	1,600
Petty supplies ..	5,955	3,350	4,280	350	..	13,935
Water charges ..	370	960	200	..	..	1,530
Peons' uniforms and belts ..	550	390	1,000	..	..	1,940
Police Patils' stationery.	..	..	960	..	..	960
Other charges ..	475	1,500	50	500	..	2,525
Total ..	23,455	25,605	20,056	3,470	..	72,586

Details (Non-contract contingencies)	F	G	H	I	J	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of inferior servants .	5,400	6,570	1,060	1,050	..	14,080
Purchase of tents ..	..	900	..	..	..	900
Construction and repairs of chavdis ..	15,350	12,000	7,000	..	..	34,350
Acquisition and improvement of land for village sites ..	5,000	2,000	3,000	..	..	10,000
Rents, rates and taxes ..	7,900	5,300	2,000	3,162	2,100	20,462
Service postage and telegrams ..	150	..	100	1,700	300	2,250
Office expenses and miscellaneous ..	..	..	..	100	300	400
Conservancy charges ..	..	..	..	5,172	..	5,172
Labour charges ..	..	..	..	..	1,000	1,000
Charges for conducting law suits ..	13,700	600	1,000	..	..	15,300
Service process against defaulters ..	..	7,700	..	..	..	7,700
Removal of encroachments on village sites .	50	200	900	..	..	1,150
Construction and repairs of ghat paths ..	..	1,000	500	..	..	1,500
Purchase and improvements of khar lands ..	..	..	1,100	..	..	1,100
Other charges ..	500	350	1,300	..	..	2,150
Total ..	48,050	36,620	17,960	11,184	3,700	1,17,514

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*concld.*					
1-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 147) ..	*Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	*2,01,000*
	Voted ..	19,59,000	19,59,000	19,59,000	19,59,000
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 295) .. .. .. Voted ..		9,300	9,000	9,000	8,700
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 88) .. .. Voted ..		3,000	3,000	3,000	2,300
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 64) .. .. .. Voted ..		—56,077	—41,000	—41,000	—41,000
Deduct—Amount recovered from the Municipality on account of land acquisition work .. .. Voted ..			—15,900	—15,900	16,100
Total ..	*Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	*2,01,000*
	Voted ..	19,15,223	19,14,100	19,14,100	19,12,900
Total, A-1—General Establishment ..		25,38,155	24,62,800	24,96,000	24,69,800
TOTAL ..	*Charged* ..	*2,38,552*	*2,33,700*	*2,30,000*	*2,27,300*
	Voted ..	22,99,603	22,29,100	22,66,000	22,42,500

DETAILED ACCOUNT No. 7B. LAND REVENUE. B-Survey, Settlement and Record Operations.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.				
(Government Photozincographic Press.)				
B-1 (1) Pay of Officers—				
Manager (500—800)		....		....
Total .. Voted	9,107	....	....	....
B-1 (2) Pay of Establishment—				
Photographers, draftsmen and clerks {(15—600 *plus* spl. pay 100 to Asstt. Manager)}		....		....
Printers, compositors, pressmen, etc. {(15—600 *plus* spl. pay 100 to Asstt. Manager)}		....		....
Mounting establishment and servants (11—30)		....		....
Temporary establishment		....		....
Probable savings		....		....
Total .. Voted	67,846	....	....	....
B-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		....		....
House-rent and other allowances		....		....
Total .. Voted	186	....	....	....
B-1 (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		....		....
Service postage and telegrams		....		....
Forwarding charges		....		....
Mapping charges		....		....
Office expenses and miscellaneous		....		....
Customs duty on imported stores		....		....
Supplies and services		....		....
Total .. Voted	13,163	....	....	....
Total .. Survey, Settlement and Record Operations .. Voted	90,302	....*	....*	....*

*Provision for the Photozinco Press has been transferred to "56-Stationery and Printing" with effect from 1940-41—*Vide* page 466.

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 SUPERINTENDENCE	*Charged*			*11,530*	*12,900*	*6,000*	*5,700*
	Voted			34,304	46,400	51,900	50,100
C-2 CITY LAND RECORDS	Voted			1,74,362	1,71,700	1,75,300	1,70,800
C-3 ALIENATION OFFICE, POONA	Voted			9,932	9,500	9,500	10,400
C-4 DISTRICT CHARGES	*Charged*			*1,026*	*5,000*	*10,000*	*10,400*
	Voted			21,42,141	21,28,600	21,62,800	21,82,300
C-5 POT HISSA MEASUREMENT OPERATIONS	Voted			96,803	1,34,200	1,18,400	1,28,700
C-6 RECOVERABLE CITY SURVEY OPERATIONS	Voted			21,878	32,750	7,600	14,700
C-7 COST of BOUNDARY MARKS RECOVERABLE FROM LAND-HOLDERS	Voted			87,082	32,100	53,700	63,600
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN OR FOREIGN STATES	Voted			1,534	1,050	800	1,800
TOTAL	*Charged*			*12,556*	*17,900*	*16,000*	*16,100*
	Voted			25,68,036	25,56,300	25,80,000	26,22,400
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers—							
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged*	*1*	*1*		*10,400*		*4,700*
	Voted	2	2		12,360		14,400
Total	*Charged*			*9,429*	*10,400*	*4,500*	*4,700*
	Voted			7,786	12,360	17,700	14,400

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
C-1 SUPERINTENDENCE.						
C-1 (2) Pay of Establishment—						
Clerks, etc.—(30—140)	15	31		14,940		22,065
Field party surveyors	15			6,200		
Servants—(15—22)	13	12		2,500		2,508
Probable savings				....		—973
Total .. Voted ..			17,325	23,640	20,900	23,600
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)						
Charged ..				*2,050*		*1,000*
Voted ..				2,660		3,430
Travelling allowance (ordinary)						
Charged ..				*450*		....
Voted ..				2,300		3,550
House rent and other allowances .. .. Voted ..				120		120
Total ..						
Charged ..			*2,101*	*2,500*	*1,500*	*1,000*
Voted ..			4,114	5,080	7,800	7,100
C-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				835		775
Purchase of books and periodicals				38		47
Purchase and repairs of furniture				215		164
Peons' uniforms and belts				25		25
Other charges				187		169
Non-contract contingencies—						
Service postage and telegrams				3,900		3,700
Fixed contingencies				120		120
Total .. Voted ..			5,079	5,320	5,500	5,000
TOTAL ..						
Charged ..			*11,530*	*12,900*	*6,000*	*5,700*
Voted ..			34,304	46,400	51,900	50,100

DETAILED ACCOUNT No. 7-C LAND REVENUE. C-Land Records—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS.						
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1		15,600		15,600
Candidate under training	..	1		....		1,200
Total .. Voted ..			15,600	15,600	15,600	16,800
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	76	81		69,450		68,984
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad				132		132
Servants (14—18)	72	72		13,300		13,284
Temporary establishment				6,818		4,300
Total .. Voted ..			90,027	89,700	91,700	86,700
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division				960		960
(For City Survey work) Central Division				2,400		2,160
(For City Survey work) Southern Division				960		960
Bombay				1,080		1,080
Director of Land Records				2,700		2,700
Travelling allowance (ordinary)—						
Director of Land Records				5,230		5,680
House-rent and other allowances—						
Director of Land Records				120		160
Total .. Voted ..			14,300	13,450	14,000	13,700
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division				24		24
Director of Land Records				11,926		(A)12,576
Total .. Voted ..			13,435	11,950	13,000	12,600
C-2 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 60)				+41,000		+41,000
Total .. Voted ..			+41,000	+41,000	+41,000	+41,000
TOTAL .. Voted ..			1,74,362	1,71,700	1,75,300	1,70,800

	Rs.
(A) Rents, rates and taxes	2,608
Fixed contingencies	2,418
Service postage and telegrams	4,100
Carriage of records	230
Purchase of survey articles and dead stock	1,025
Labour charges	1,475
Other charges	720
	12,576

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.						
C-3 (1) Pay of Establishment—						
Historical Archivist to Government (105–150)	1	1		1,380		1,440
Clerks (30—200)	5	5		5,900		6,420
Servants (18—20)	7	7		1,560		1,560
Probable savings				—340		—20
Total .. Voted ..			8,780	8,500	8,500	9,400
C-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				75		100
Total .. Voted ..			207	75	75	100
C-3 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				319		319
Pay of inferior servants				60		60
Service postage and telegrams				308		283
Office expenses and miscellaneous				100		100
Water charges				138		138
Voted ..			945	925	925	900
TOTAL .. Voted ..			9,932	9,500	9,500	10,400

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
C-4 DISTRICT CHARGES.			Rs.	Rs.	Rs.	Rs.
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	20	20		57,800		58,600
Total .. Voted ..			62,718	57,800	57,600	58,600
C-4 (2) Pay of Establishment—						
Assistant Inspectors, clerks, and Circle Inspectors—						
Northern Division (30—140)	125	126		94,150		95,000
Central Division (30—140)	183	179		1,50,250		1,49,388
Southern Division (30—140)	144	142		1,11,780		1,09,831
Director of Land Records (30—200)	225	232		1,71,973		1,72,782
Servants—						
Northern Division (14—16)	120	122		20,550		21,000
Central Division (14—18)	183	178		29,850		29,928
Southern Division (10—15)	144	141		22,904		23,272
Director of Land Records (15—21)	165	185		25,430		25,311
Temporary establishment—						
Central Division				2,440		....
Director of Land Records				7,276		8,000
Lump provision for extra establishment appointed under Bombay Tenancy Act				....		25,000
Leave salary—						
Southern Division				2,000		....
Northern Division				4,000		3,000
Probable savings—						
Director of Land Records				—13,403		—2,112
Total .. Voted ..			6,39,103	6,29,200	6,44,000	6,60,400
C-4 (3) Akarband Work .. .. .. Voted ..			....	2,000	....	2,000
C-4 (4) Record of Rights .. .. .. Voted ..			94	200	200	200
C-4 (5) Settlement Work .. .. .. *Charged* ..			*1,026*	*5,000*	*10,000*	*10,400**
Voted ..			5,125	16,100	28,000	34,000*

*Details—	*Charged.* Rs.	Voted. Rs.
Pay of Officers	*8,100*	16,450
Pay of Establishment	..	7,700
Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*2,300*	3,150
Do. (ordinary)	..	700
Contingencies	..	748
Lump provision	..	5,252
Total ..	*10,400*	34,000

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,880		20,800
Central Division		31,480		31,700
Southern Division		25,410		25,200
Director of Land Records		21,516		22,816
Travelling allowance (ordinary)—				
Northern Division		4,900		5,600
Central Division		7,900		8,400
Southern Division		6,900		7,100
Director of Land Records		21,700		20,570
House-rent and other allowances—				
Northern Division		90		90
Central Division		84		84
Director of Land Records		2,340		2,740
Total .. Voted ..	1,50,248	1,43,200	1,52,000	1,45,100
C-4 (7) Contingencies—				
Non-contract contingencies—				
Northern Division		1,934		A 2,249
Central Division		3,012		B 2,890
Southern Division		2,314		C 2,459
Director of Land Records		26,840		D 28,402
Total .. Voted ..	38,853	34,100	35,000	36,000
C-4 (8) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 147) .. Voted ..	+12,46,000	+12,46,000	+12,46,000	+12,46,000
TOTAL .. *Charged* ..	*1,026*	*5,000*	*10,000*	*10,400*
TOTAL .. Voted ..	21,42,141	21,28,600	21,62,800	21,82,300

	A	B	C	D	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Service postage and telegrams	225	150	470	15,130	15,975
Rents, rates and taxes	....	....	....	942	942
Pay of inferior servants	24	....	....	336	360
Fixed contingencies	1,500	2,490	1,989	3,642	9,621
Carriage of records	....	....	....	4,412	4,412
Purchase and repairs of furniture ..	200	100	....	1,850	2,150
Mapping charges	....	....	....	350	350
Other charges	300	150	....	1,740	2,190
Total ..	2,249	2,890	2,459	28,402	36,000

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.				
C-5-(1) Pay of Establishment	76,480	1,10,900	91,100	1,05,500
C-5-(2) Allowances, Honoraria, etc.	4,790	5,800	7,100	5,700
C-5-(3) Contingencies	15,533	17,500	20,200	17,500
TOTAL .. Voted ..	96,803	1,34,200	1,18,400	1,28,700
C-6 RECOVERABLE CITY SURVEY OPERATIONS.				
C-6-(1) Pay of Establishment	16,916	21,450	4,400	11,400
C-6-(2) Allowances, Honoraria, etc.	470	1,100	600	400
C-6-(3) Contingencies	4,492	10,200	2,600	2,900
TOTAL .. Voted ..	21,878	32,750	7,600	14,700
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.				
Northern Division		12,800	16,000	16,800
Central Division		7,500	22,000	30,000
Southern Division		11,800	15,700	16,800
TOTAL .. Voted ..	87,082	32,100	53,700	63,600
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.				
C-8-(1) Pay of Establishment	971	535	....	....
C-8-(2) Allowances, Honoraria, etc.	222	165	....	200
C-8-(3) Contingencies	341	350	800	1,600
TOTAL .. Voted ..	1,534	1,050	800	1,800

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 Inamdars and other Grantees	*Charged*	*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	Voted	6,31,152	6,23,303	6,31,000	6,30,100
D-2 Pensions in lieu of Resumed Lands	Voted	3,14,437	3,10,240	3,11,000	3,13,100
D-3 Other Land Revenue Compensations	Voted	70,621	69,857	70,000	70,700
TOTAL	*Charged*	*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	Voted	10,16,210	10,03,400	10,12,000	10,13,900
Details of the above—					
Northern Division—					
(1) Inamdars and other Grantees	*Charged*		*1,93,100*		*1,88,000*
	Voted				1,06,000
(2) Pensions in lieu of Resumed Lands	Voted		1,72,000		60,800
(3) Other Land Revenue Compensations	Voted				6,200
Central Division—					
(1) Inamdars and other Grantees	*Charged*		*2,31,000*		*2,30,000*
	Voted				3,89,000
(2) Pensions in lieu of Resumed Lands	Voted		5,48,400		1,60,000
(3) Other Land Revenue Compensations	Voted				9,000
Southern Division—					
(1) Inamdars and other Grantees	*Charged*		*2,000*		*3,000*
	Voted				1,35,100
(2) Pensions in lieu of Resumed Lands	Voted		2,29,900		90,500
(3) Other Land Revenue Compensations	Voted				3,400
Bombay—					
(1) Inamdars and other Grantees	*Charged*		....		*3,900*
(2) Pensions in lieu of Resumed Lands	Voted		51,843		1,800
(3) Other Land Revenue Compensations	Voted				51,000
Sabar Kantha—					
Other Land Revenue Compensations	Voted		1,257		1,100
Total	*Charged*	*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	Voted	10,16,210	10,03,400	10,12,000	10,13,900

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
D-1 Inamdars and other Grantees—					
D-1 (1) INAMDARS	*Charged* ..	*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	Voted ..	78,008	71,603	72,000	84,500
D-1 (2) DISTRICT AND VILLAGE OFFICERS	Voted ..	5,36,748	5,30,500	5,38,000	5,23,700
D-1 (3) VILLAGE SERVANTS USEFUL TO COMMUNITIES ..	Voted ..	16,396	21,200	21,000	21,900
Total ..	*Charged* ..	*4,22,185*	*4,26,100*	*4,28,000*	*4,24,900*
	Voted ..	6,31,152	6,23,303	6,31,000	6,30,100
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	..	3,152	1,900		2,300
Cash allowances..	..	13,244	19,300		19,600
Total ..	Voted ..	16,396	21,200	21,000	21,900
D-2 Pensions in lieu of resumed lands—					
Devasthans (allowances to temples and mosques)—					
Annual payments	..		3,10,240		3,13,100
Total ..	Voted ..	3,14,437	3,10,240	3,11,000	3,13,100
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	..		69,857		70,700
Total ..	Voted ..	70,621	69,857	70,000	70,700

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Special Development Programme.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Additional provision for construction and repairs of chavdis :—				
Commissioner, Northern Division	....	....	....	16,650
Commissioner, Central Division	....	....	....	11,000
Commissioner, Southern Division	....	....	....	22,350
Total, Special Development Programme—Voted ..	....	....	....	50,000
DETAILED ACCOUNT No. 7-F. LAND REVENUE. F-Charges in England.				
F-1 Sterling overseas pay—(High Commissioner for India) *Charged* ..	*2,489*	*4,800*	*4,800*	*4,800*
F-2 Stores for India—(High Commissioner for India) .. Voted ..	15.702	....	....	....
TOTAL ..	18,191	4,800	4,800	4,800
Charged ..	*2,489*	*4,800*	*4,800*	*4,800*
Voted ..	15,702	....	....	....

8-PROVINCIAL EXCISE.		Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-Superintendence	*Charged* ..	8-A	*46,073*	*45,000*	*41,500*	*64,400*
	Voted ..		90,742	92,800	93,200	96,600
B-District Charges	Voted ..	8-B	19,04,879	19,40,300	18,35,100	17,78,900
C-Distilleries	Voted ..	8-C	7,41,443	8,59,900	9,44,400	8,91,500
D-Departmental and Commissioned Shops ..	Voted ..	8-D	58,911	1,00,600	1,00,000	93,600
E-Cost of Opium supplied to Provincial Excise Department	Voted ..		2,76,728	2,65,600	2,65,600	2,54,700
F-Purchase of Ganja and other Drugs ..	Voted ..		4,168	8,300	10,000	13,000
G-Compensations	*Charged* ..	8-G	*3,73,082*	*3,74,500*	*3,78,100*	*3,44,500*
	Voted ..		1,57,606	1,78,300	1,81,900	1,91,700
H-Works	Voted ..		2,590	3,200	4,100	....
I-Charges in England	*Charged* ..	8-I	*12,326*	*2,160*	*2,160*	*2,160*
	Voted ..		....	160	160	....
J-Loss or gain by Exchange	*Charged* ..		*+75*	....	*+4*	....
For rounding	*Charged* ..		....	*+40*	*—164*	*—60*
	Voted ..		....	+140	—60	....
	TOTAL ..		36,68,623	38,71,000	38,56,000	37,31,000
	Charged ..		*4,31,556*	*4,21,700*	*4,21,600*	*4,11,000*
	Voted ..		32,37,067	34,49,300	34,34,400	33,20,000

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939-40.	Budget Estimate, 1940–41	Revised Estimate, 1940–41	Budget Estimate, 1941–42.
COMMISSIONER'S OFFICE.			Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—						
Commissioner (3,000) .. .. .. *Charged* ..	*1*	*1*		*42,000*		*36,000*
Personal Assistant to the Commissioner (300—40—900—40—1,100) .. .. Voted ..	1	1		10,800		11,600
Chief Account Officer of Excise (300—15—400—20—500). Voted ..	1	1		4,400		4,600
Leave salary .. .. *Charged* ..				....		*25,400*
Leave salary .. .. Voted ..				....		300
Total .. *Charged* ..			*44,771*	*42,000*	*40,500*	*61,400*
Total .. Voted ..			15,192	15,200	16,600	16,500
A-(2) Pay of Establishment—						
Clerks (40—300)	36	35		52,400		51,900
Servants (23—33)	19	19		5,800		5,800
Temporary establishment				7,160		10,000
Leave salary				300		300
Total .. Voted ..			65,543	65,660	66,800	68,000
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. Voted ..				720		700
Travelling allowance (ordinary).. .. .. *Charged* ..				*3,000*		*3,000*
Travelling allowance (ordinary).. .. .. Voted ..				2,500		2,500
House-rent and other allowances .. .. Voted ..				1,800		1,800
Total .. *Charged* ..			*1,302*	*3,000*	*1,000*	*3,000*
Total .. Voted ..			3,423	5,020	3,000	5,000
A-(4) Contingencies—						
Contract contingencies—						
Carriage of records				1,000		1,000
Electric charges				800		700
Purchase and repairs of dead stock				200		100
Office expenses and miscellaneous				100		100
Other charges				400		300
Non-contract contingencies—						
Service postage and telegrams				3,600		3,800
Purchase of books and publications				100		80
Telephone charges				600		920
Medicines				20		20
Other charges				100		80
Total .. .. Voted ..			6,584	6,920	6,800	7,100
TOTAL ..			1,36,815	1,37,800	1,34,700	1,61,000
Charged ..			*46,073*	*45,000*	*41,500*	*64,400*
Voted ..			90,742	92,800	93,200	96,600

DETAILED ACCOUNT No. 8-B.
PROVINCIAL EXCISE.
B-District charges.

	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Inspection and Preventive Establishments .. Voted ..			17,47,053	18,15,300	17,86,100	17,78,900
B-2 Prohibition propaganda			1,57,826	1,25,000	49,000	....
TOTAL .. Voted ..			19,04,879	19,40,300	18,35,100	17,78,900
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.						
B-1 (1) Pay of Officers—						
Superintendents (300—1,100) + Special pay .. Voted ..	11	11		68,700		57,200
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work				1,200		1,200
Leave salary				....		4,000
Total .. Voted ..			69,559	69,900	71,800	62,400
B-1 (2) Pay of Establishment—						
Inspectors, Assistant and Sub-Inspectors and Gangers (70—450) ..	242	241		4,00,300		3,83,600
Clerks (30—200)	108	114		93,000		99,600
Special pay to Rangers—3 (15) and 1 clerk(10) for doing excise work in the Peint Mahal	4	4		660		660
Servants (14—50)	1,715	1,715		4,55,650		4,56,168
Temporary establishment				3,37,250		3,32,772
Probable savings				—20,000		—10,000
Total .. Voted ..			12,14,043	12,66,860	12,70,000	12,62,800
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,24,600		1,25,448
Travelling allowance (ordinary)				1,78,500		1,78,800
House-rent and other allowances				43,540		50,052
Rewards to Government servants				54,000		51,700
Total .. Voted ..			3,90,580	4,00,640	4,00,600	4,06,000
B-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				3,500		3,500
Electric charges				1,200		1,110
Office expenses and miscellaneous				5,150		3,500
Advertisement charges				2,300		2,300
Purchase and repairs of dead stock				1,000		800
Other charges				2,400		2,000
Non-contract contingencies—						
Rewards to private persons				52,900		35,500
Rents, rates and taxes				14,850		27,050
Service postage and telegrams				25,550		24,350
Conveyance of excise opium				5,800		5,800
Pay of inferior servants				450		440
Telephone charges				6,500		6,646
Medicines				1,700		1,700
Clothing charges				18,650		16,975
Arms and ammunitions				6,250		4,800
Petty construction and repairs				1,000		2,200
Office expenses and miscellaneous				4,700		3,800
Motor buses, etc.				3,000		3,000
Other charges				2,800		2,229
Total .. Voted ..			1,52,254	1,59,700	1,59,700	1,47,700

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 147)			+25,500	+25,500		+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department (Bombay City) transferred to "13-Other Taxes and Duties" (*vide* page 98)			—56,000	—33,700		—43,800
Deduct—Cost of mofussil non-gazetted executive staff of the Tobacco Department for Sales Tax areas transferred to "13-Other Taxes and Duties" (*vide* page 99)			....	—21,000		—28,300
Deduct—Contributions for establishment employed at the cost of other parties			—48,883	—52,600		—53,400
Total .. Voted ..			—79,383	—81,800	—86,000	—1,00,000
TOTAL .. Voted ..			17,47,053	18,15,300	17,86,100	17,78,900

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-2-Prohibition Propaganda.						
B-2-(a) Prohibition Propaganda, Bombay			1,06,400	71,400	26,800	....
B-2-(b) Prohibition Propaganda, Mofussil			51,426	53,600	22,200	....
Total ..			1,57,825	1,25,000	49,000	....
B-2-(a) Prohibition Propaganda, Bombay.						
B-2-(a)-1-Pay of Officers—						
Special pay to the Secretary at Rs. 100 per mensem ..	..			1,200		....
Total .. Voted ..			1,138	1,200	900	....
B-2-(a)-2-Pay of Establishment—						
Supervisors, Inspectors, etc.	26					
Clerks	15			38,650		....
Servants	25					
Total .. Voted ..			22,087	38,650	9,800	....
B-2-(a)-3-Allowances, Honoraria, etc.						
Travelling allowance (fixed)				300		....
Travelling allowance (ordinary)				200		....
House-rent and other allowances				1,060		....
Total .. Voted ..			1,588	1,560	1,000	....
B-2-(a)-4-Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				2,400		....
Telephone charges				2,730		....
Service postage and telegrams				1,000		....
Petrol and mobil oil charges, etc.				5,000		....
Uniforms to prohibition guards				2,000		....
Conveyance charges of officers'				2,000		....
Conveyance and refreshment expenses of volunteers ..				3,000		....
Office expenses and miscellaneous				7,020		....
Powada singers				1,680		....
Other charges				3,160		....
Total .. Voted ..			81,587	29,990	5,100	....
TOTAL .. Voted ..			1,06,400	71,400	26,800	....

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-2-(b) Prohibition Propaganda, Mofussil.						
B-2 (b) (1) Pay of Establishment—						
Supervisors, Inspectors, etc.	34			19,380		....
Clerks	8			4,680		....
Servants	32			7,440		....
Total—Voted ..			27,519	31,500	15,400	....
B-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				700		....
House rent and other allowances				200		....
Total—Voted ..			213	900	500	....
B-2 (b) (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				2,340		....
Service postage and telegrams				1,380		....
Maintenance of car and cycle				3,480		....
Office expenses and miscellaneous				1,625		....
Special contingencies				3,900		....
Telephone charges				300		....
Conveyance charges				100		....
Books and publications				1,200		....
Stationery				100		....
Purchase and repair of dead stock				275		....
Other charges				6,500		....
Total—Voted ..			22,494	21,200	6,300	....
B-2 (b) (4) Grants-in-aid .. .. .. Voted ..			1,200	....	....	....
TOTAL—VOTED ..			51,426	53,600	22,200	....

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.						
C-1 DHADGAON DISTILLERY .. .. Voted ..			20,751	28,800	30,500	29,300
C-2 NASIK DISTILLERY .. .. .. Voted ..			7,15,253	8,26,100	9,08,000	8,56,800
PRIVATE DISTILLERY.						
C-3 CHOWKA DISTILLERY .. .. .. Voted ..			5,439	5,000	5,900	5,400
TOTAL .. Voted ..			7,41,443	8,59,900	9,44,400	8,91,500
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of Establishment			4,588	4,780	4,900	4,980
C-1 (2) Allowances, Honoraria, etc.			....	20	20	20
C-1 (3) Contingencies—						
Non-contract contingencies—						
Purchase of mhowra flowers				4,500		4,000
Transportation charges of liquor				3,100		3,000
Distillery workmen's pay				1,500		1,500
Additions and alterations				300		300
Renewals and replacements				1,500		1,500
Supply of fuel				2,000		1,600
Other charges				2,100		2,800
Total .. Voted ..			7,163	15,000	16,580	14,700
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 88)			+9,000	+9,000	+9,000	+9,600
TOTAL, Dhadgaon Distillery .. Voted ..			20,751	28,800	30,500	29,300
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent, Chemist and Supervisor, Process Section—1 (300—20—420—30—660—40—900 + 150 spl. pay), 1 (300—10—650) ..	2	2		15,000		15,300
Total .. Voted ..			14,620	15,000	14,900	15,300
C-2 (2) Pay of Establishment—						
Engineer, Distiller, Foreman, etc. (25—350)	28	28		40,550		36,140
Servants (12—15)	6	6		960		960
Temporary establishment				39,540		37,300
Leave salary				....		1,000
Probable savings				—510		....
Total .. Voted ..			82,469	80,540	72,700	75,400

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
C-2 Nasik Distillery.			Rs.	Rs.	Rs.	Rs.
C-2 (3) **Allowances, Honoraria, etc.—**						
Travelling allowance (ordinary) .. .. .. Voted ..			536	500	800	500
C-2 (4) **Contingencies—**						
Non-contract contingencies—						
Pay of inferior servants				1,160		1,170
Service postage and telegrams				1,400		1,430
Medicines				2,200		3,000
Petty construction and repairs				2,000		2,000
Office expenses and miscellaneous				800		2,100
Other charges				1,160		1,200
Additions to plant and machinery				5,000		8,000
Supplies and services—						
Stores				55,000		55,000
Other supplies and services				6,44,300		6,74,700
Provision for depreciation				20,000		20,000
Renewals and replacements				5,000		5,000
Less—Amount transferred from depreciation fund				—5,000		—5,000
Customs duty on imported goods				40		....
Total .. Voted ..			6,20,016	7,33,060	8,22,000	7,68,600
C-2 (5) **Establishment charges recoverable from other Governments, Departments, etc.—**						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—2,388	—3,000	—2,400	—3,000
TOTAL, Nasik Distillery .. Voted ..			7,15,253	8,26,700	9,08,000	8,56,800
C-3 Chowka Distillery.						
C-3 (1) **Contingencies—**						
Cost price of spirit supplied by contractors				5,000		5,400
TOTAL, Chowka Distillery .. Voted ..			5,439	5,000	5,900	5,400

DETAILED ACCOUNT No. 8-D. PROVINCIAL EXCISE. D.-Departmental and Commissioned Shops.	Strength. 1940-41.	Strength. 1941-42.	Accounts. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Temporary establishment				64,150		65,100
Total Voted ..			34,980	64,150	64,100	65,100
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,300		850
House-rent and other allowances				250		250
Total Voted ..			780	1,550	1,000	1,100
D-(3) Contingencies—						
Non-contract contingencies—						
Service, postage and telegrams				330		260
Rents, rates and taxes				13,080		9,813
Office expenses and miscellaneous				2,320		850
Lighting charges				1,000		515
Dead stock				1,025		325
Other charges				2,145		37
Supplies and services—						
Transport charges				8,250		8,900
Mineral waters, tea, etc.				2,000		500
Purchase of cardboard boxes				4,750		5,500
Maintenance charges				....		700
Total Voted ..			23,151	34,900	34,900	27,400
TOTAL Voted ..			58,911	1,00,600	1,00,000	93,600

DETAILED ACCOUNT No. 8-G. PROVINCIAL EXCISE. G-Compensations.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
G-1 Indian States—ASSIGNMENTS AND COMPENSATIONS.					
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged* ..	*3,13,614*	*2,97,200*	*2,97,200*	*2,97,200*
	Voted ..	75,681	85,700	85,700	86,900
2. Annual payment for leasing the hemp drugs revenue of certain Indian States	*Charged* ..	*47,777*	*47,300*	*47,300*	*47,300*
	Voted ..	62,414	71,000	71,000	70,700
3. Surplus amount payable to certain Indian States in respect of their Abkari and hemp drugs leases	*Charged* ..	*11,691*	*30,000*	*33,600*	....
	Voted ..	5	....	3,500	14,000
4. Gain on liquor payable to certain Indian States	Voted ..	12,859	15,000	13,500	13,500
G-2 Other Parties—ASSIGNMENTS AND COMPENSATIONS.					
Private parties	Voted ..	6,647	6,600	8,200	6,600
	TOTAL ..	5,30,688	5,52,800	5,60,000	5,36,200
	Charged ..	*3,73,082*	*3,74,500*	*3,78,100*	*3,44,500*
	Voted ..	1,57,606	1,78,300	1,81,900	1,91,700
DETAILED ACCOUNT No. 8-I. PROVINCIAL EXCISE. I-Charges in England.					
I-1 Leave salaries and deputation pay (High Commissioner for India)	*Charged* ..	*10,499*	....	*200*	....
I-2 Sterling overseas pay (High Commissioner for India) ..	*Charged* ..	*1,827*	*2,160*	*1,960*	*2,160*
I-3 Stores (High Commissioner for India) ..	Voted ..	....	160	160	....
	TOTAL ..	12,326	2,320	2,320	2,160
	Charged ..	*12,326*	*2,160*	*2,160*	*2,160*
	Voted ..	....	160	160	....

9-STAMPS.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.					
A. Superintendence	9A	37,703	33,200	33,400	33,700
B. Charges for the Sale of Stamps	9B	62,356	63,500	66,100	62,100
C. Cost of Stamps supplied from Central Stamp Stores ..		23,937	21,400	22,600	24,000
Total..Voted ..		1,23,996	1,18,100	1,22,100	1,19,800
B-JUDICIAL.					
A. Superintendence	9A	28,792	33,200	33,300	33,600
B. Charges for the Sale of Stamps	9C	33,803	35,400	35,700	33,800
C. Cost of Stamps supplied from Central Stamp Stores ..		7,817	7,700	8,000	7,600
Total..Voted ..		70,412	76,300	77,000	75,000
Rounding		....	—400	—100	+200
GRAND TOTAL ..Voted ..		1,94,408	1,94,000	1,99,000	1,95,000

DETAILED ACCOUNT No. 9-A. STAMPS. A-Superintendence.	Strength. 1940-41.	Strength. 1941-42.			
A-1 (1) Pay of Officers—					
Assistant Superintendent (450—600)	1	1		6,900	6,780
Leave salary				1,200	1,820
Total..Voted ..			7,128	8,100	8,100	8,600
A-1 (2) Pay of Establishment—					
Superior establishment (50—270)	18	18		26,586	27,520
Inferior establishment (23 to 58)	26	26		7,859	7,883
Leave salary				755	597
Total..Voted ..			37,028	35,200	36,000	36,000
A-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)				120	200
House-rent and other allowances				1,280	1,100
Total..Voted ..			1,331	1,400	1,300	1,300
A-1 (4) Contingencies—					
Contract contingencies—					
Electric charges				960	835
Telephone charges				60	50
Water supply				150	200
Packing and conveyance charges				1,645	1,344
Other charges				1,228	1,294
Non-contract contingencies—					
Rent, rates and taxes				57	57
Service postage and telegrams				1,600	1,620
Total..Voted ..			5,008	5,700	5,300	5,400
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—					
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 147 on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
Total..Voted ..			16,000	16,000	16,000	16,000
TOTAL ..Voted ..			66,495	(a) 66,400	(a)66,700	(a) 67,300

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (48—160)	8	9		9,137		9,282
Servants (24—25)	4	4		1,164		1,164
Leave salary				239		154
Temporary establishment				660		.....
Total .. Voted ..			10,675	11,200	10,400	10,600
B-1 (2) Contingencies—						
Discount				51,400		50,600
Non-contract contingencies				900		900
Total .. Voted ..			51,681	52,300	55,700	51,500
TOTAL .. Voted ..			62,356	63,500	66,100	62,100

DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).						
B-2 (1) Pay of Establishment—						
Vendors (50—160)	7	7		8,438		7,948
Servants (23—24)	3	3		862		852
Total .. Voted ..			9,149	9,300	9,000	8,800
B-2 (2) Contingencies—						
Discount and commission .. .. Voted ..			24,654	26,100	26,700	25,000
TOTAL .. Voted ..			33,803	35,400	35,700	33,800

10-FOREST	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A. General Direction .. .. .. *Charged* ..	10-A	*37,649*	*36,900*	*40,000*	*36,900*
Voted ..		52,775	40,500	39,000	39,000
B. Conservancy and Works .. .. .. Voted ..	10-B	6,48,125	6,82,800	7,57,000	7,22,100
C. Establishments .. .. *Charged* ..		*2,01,369*	*2,63,300*	*2,35,000*	*2,58,420*
Voted ..	10-C	15,54,772	15,82,200	15,75,000	15,93,340
D. Interest on Capital Outlay .. .. *Charged* ..		*33,338*	*33,000*	*33,000*	*33,000*
E. Charges in England .. .. .. *Charged* ..	10-E	*1,01,398*	*59,080*	*79,080*	*66,200*
Voted ..		....	....	....	40
F. Loss or Gain by Exchange .. .. .. *Charged* ..		*450*	....	*137*	....
For rounding .. *Charged* ..		....	*—280*	*—217*	*+480*
Voted ..		....	+500	....	—480
TOTAL ..		26,29,876	26,98,000	27,58,000	27,49,000
Charged ..		*3,74,204*	*3,92,000*	*3,87,000*	*3,95,000*
Voted ..		22,55,672	23,06,000	23,71,000	23,54,000

DETAILED ACCOUNT No. 10-A. FOREST. A-General Direction.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—						
Chief Conservator (2,500—125—2,750) .. .. *Charged* ..	*1*	*1*		*33,000*		*33,000*
Personal assistant (250—20—750) .. .. Voted ..	1	1		7,000		2,800
Total .. *Charged* ..			*33,000*	*33,000*	*36,100*	*33,000*
Voted ..			13,467	7,000	5,500	2,800
A-(2) Pay of Establishment—						
Office establishment (17—300)	15	15		14,612		14,850
Leave salary				388		450
Total .. Voted ..			15,243	15,000	15,000	15,300
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. ..Total .. *Charged* ..			*4,649*	*3,900*	*3,900*	*3,900*
Voted ..			2,626	1,400	1,400	1,300
A-(4) Contingencies—						
Non-contract contingencies :—						
Service postage and telegrams				750		900
Purchase of books and periodicals				150		150
Carriage of tents and records				560		580
Electric and telephone charges				200		240
Other charges				240		130
Total .. Voted ..			2,063	1,900	1,900	2,000
A-(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Contribution for Forest Map Office, Dehra Dun				3,800	3,800	3,800
Add—Share of establishment charges transferred from "40-Agriculture—Agricultural Education" (*vide* page 328)				11,400	11,400	13,800
Total—Voted			19,376	15,200	15,200	17,600
TOTAL ..			90,424	77,400	79,000	75,900
Charged ..			*37,649*	*36,900*	*40,000*	*36,900*
Voted ..			52,775	40,500	39,000	39,000

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(*a*) Timber		2,55,700		2,52,025
(*b*) Firewood and charcoal		5,250		5,370
(*c*) Bamboos		....		....
(*d*) Sandalwood		18,700		17,530
(*e*) Grass and other minor produce		2,050		75
Total ..	2,63,812	2,81,700	3,44,000	2,75,000
B-(2) Timber and other produce removed from the Forests by consumers or purchasers . .. . Total ..	73,490	74,500	84,000	87,470
B-(3) Live Stock, Stores, Tools and Plant—				
(*a*) Purchase of cattle		....		....
(*b*) Feed and upkeep of cattle		100		50
(*c*) Purchase of stores, tools and plant		7,000		14,770
(*d*) Customs duty		....		....
Total ..	7,134	7,100	9,700	14,820
B-(4) Communications and Buildings—				
(*a*) Railways and Tramways		45,000		45,000
(*b*) Roads and bridges (other than those in connection with Railways and Tramways)		64,000		68,100
(*c*) Buildings		19,500		28,500
(*d*) Other works		4,500		4,400
(*e*) Lump provision for minor works		22,000		24,500
(*f*) Lump provision for regrant of lapses in the previous year		5,000		5,000
(*g*) *Deduct*—Probable lapses in the budget year		—5,000		—5,000
Total ..	1,19,371	1,55,000	1,52,000	1,70,500
Carried over ..	4,63,807	5,18,300	5,89,700	5,47,790

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	4,63,807	5,18,300	5,89,700	5,47,790
B-(5) Organisation, improvement and extension of Forests—				
(*a*) Demarcation		3,830		3,800
(*b*) Forest Settlement		....		8,000
(*c*) Surveys		....		....
(*d*) Working Plans		8,000		8,000
(*e*) Plantations		4,000		4,000
(*f*) Reproduction		66,000		66,000
(*g*) Fire protection		30,410		30,400
(*h*) Other works		5,760		7,400
Total ..	1,40,797	1,18,000	1,18,000	1,27,600
B-(6) Miscellaneous—				
(*a*) Rent of leased forests and payments to shareholders in forests managed by Government		14,400		14,400
(*b*) Clothing		29,300		29,300
(*c*) Other charges		3,300		3,450
Total ..	43,079	47,000	50,000	47,150
B-(7) Demarcation of boundaries (between British territory and Indian States) Voted.	442	1,000	800	1,000
B-(8) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct.—Establishment charges recoverable from Contractors etc. on account of Depot Officers etc. .. .. .. Voted ..	....	—1,500	—1,500	—1,440
TOTAL—Voted ..	6,48,125	6,82,800	7,57,000	7,22,100

DETAILED ACCOUNT No. 10C.
FOREST.
C-Establishments.

	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
C-(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Conservators (2,150) .. .. .. *Charged* ..	*2*	*2*		*51,600*		*51,600*
Other officers .. *(325—1,350)* .. .. *Charged* ..	*13*	*13*		*1,87,600*		*1,87,600*
Other officers .. (235—1,200) .. .. Voted ..	23	23		1,09,600		1,20,000
Deduct—Recoveries on account of family allotments of officers .. .. *Charged* ..				....		*—8,000*
Total .. *Charged* ..			*1,77,937*	*2,39,200*	*2,09,200*	*2,31,200*
Total .. Voted ..			1,06,344	1,09,600	1,08,000	1,20,000
C-(2) Pay of Establishment—						
Subordinate forest and depot establishments (15—200)	2,661	2,696		9,63,071		9,67,560
Office establishment (30—270)	343	343		2,32,608		2,34,140
Temporary establishment				34,468		23,360
Leave salary				2,172		4,100
Probable savings				—19		....
Total .. Voted ..			12,18,282	12,32,300	12,28,300	12,29,160
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. *Charged* ..				*20,030*		*22,000*
Travelling allowance (fixed) .. .. .. Voted ..				1,44,700		1,42,275
Travelling allowance (ordinary) .. .. .. *Charged* ..				*4,070*		*4,070*
Travelling allowance (ordinary) .. .. .. Voted ..				52,439		53,450
House-rent and other allowances .. .. Voted ..				3,195		4,380
Forest training .. .. Voted ..				566		565
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..				....		*1,150*
Total .. *Charged* ..			*23,432*	*24,100*	*25,800*	*27,220*
Total .. Voted ..			1,88,529	2,00,900	2,00,000	2,00,670
C-(4) Contingencies—						
Non-contract Contingencies—						
Stationery				4,914		5,405
Carriage of tents and records				8,480		8,305
Rents, rates and taxes				3,126		3,200
Service, postage and telegrams				29,000		31,980
Purchase of books and periodicals				1,050		900
Electric and telephone charges				980		850
Medicines				3,060		3,150
Other charges				4,190		4,770
Total .. Voted ..			55,089	54,800	54,000	58,560
Carried over .. *Charged* ..			*2,01,369*	*2,63,300*	*2,35,000*	*2,58,420*
Carried over .. Voted ..			15,68,244	15,97,600	15,90,300	16,08,390

DETAILED ACCOUNT No. 10-C. FOREST. C-Establishment—concld.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*2,01,369*	*2,63,300*	*2,35,000*	*2,58,420*
	Voted ..	15,68,244	15,97,600	15,90,300	16,08,390
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—					
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,500		—1,470
(2) Fixed amount transferred to "7, Land Revenue" on account of employment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 60)			—3,000		—2,300
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment employed in the Akrani Mahal for doing specialised excise work (*vide* page 78)			—9,000		—9,600
(4) Amount recoverable from contractors for loan of services of guards ..			—100		—147
(5) Do. from Matheran Municipality			—1,800		—1,533
Total ..	Voted ..	—13,472	—15,400	—15,300	—15,050
	TOTAL ..	17,56,141	18,45,500	18,10,000	18,51,760
	Charged ..	*2,01,369*	*2,63,300*	*2,35,000*	*2,58,420*
	Voted ..	15,54,772	15,82,200	15,75,000	15,93,340
DETAILED ACCOUNT No. 10-E. E-Charges in England.					
High Commissioner for India.					
Leave salaries and deputation pay	*Charged* ..	*74,208*	*10,000*	*41,720*	*23,520*
Sterling overseas pay	*Charged* ..	*27,190*	*49,080*	*32,000*	*34,680*
Other charges—					
Allotment of pay of officers	*Charged* ..	....	....	*5,360*	*8,000*
Books and periodicals	Voted ..	....	....	....	40
	TOTAL ..	1,01,398	59,080	79,080	66,240
	Charged ..	*1,01,398*	*59,080*	*79,080*	*66,200*
	Voted ..	....	....	....	40

11-REGISTRATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A. SUPERINTENDENCE	11-A	33,192	32,600	33,000	32,600
B. DISTRICT CHARGES	11-B	4,95,642	4,94,300	5,09,000	5,05,400
C. CHARGES IN ENGLAND	..	....	....	....	....
Rounding ..			+100		
TOTAL .. Voted ..		5,28,834	5,27,000	5,42,000	5,38,000

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-(1) Pay of Establishment—						
Inspectors of Registration (200—300)	5	5		13,530		14,900
Clerks (25—120)	11	11		7,612		8,100
Servants (15—19)	6	6		1,200		1,200
Temporary establishment				200		200
Leave salary				1,558		....
Total ..			25,076	24,100	25,000	24,400
A-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				5,500		5,550
Travelling allowance .. .. .. Ordinary ..				900		850
Total ..			6,256	6,400	6,000	6,400
A-(3) Contingencies—						
Contract contingencies—						
Purchase and repairs of furniture				35		40
Carriage of records				610		430
Lighting charges				100		....
Other charges				345		320
Non-contract contingencies—						
Service postage and telegrams				1,004		1,000
Pay of inferior servants				6		10
Total ..			1,860	2,100	2,000	1,800
TOTAL .. Voted ..			33,192	32,600	33,000	32,600

DETAILED ACCOUNT No. 11-B. REGISTRATION. B-District Charges.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—480)	2	2		8,120		8,400
Manager, Government Photo Registry (200—350) plus Rs. 50 personal pay	1	1		3,830		4,000
Leave salary				1,980		2,400
Total ..			10,654	13,930	13,000	14,800
B-(2) Pay of Establishment—						
Sub-Registrars including probationers (30—300)	195	196		2,06,040		2,07,860
Photographers, Enlargers, Toners, Developers, etc. (15—100) ..	27	30		9,250		11,095
Clerks (25—200)	163	164		92,160		92,385
Servants (10—28)	115	117		20,950		21,260
Temporary establishment				11,000		11,500
Lump deduction for probable savings				....		—5,000
Total ..			3,36,018	3,39,400	3,38,000	3,39,100
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				10,000		10,500
House-rent and other allowances				1,200		1,400
Commission to Sub-Registrars				....		100
Total ..			15,040	11,200	13,000	12,000
B-(4) Contingencies—						
Contract contingencies :—						
Purchase of furniture				730		700
Carriage of records				800		720
Lighting charges				700		630
Binding charges				920		950
Other charges				4,014		4,050
Non-contract contingencies :—						
Rents, rates and taxes				1,983		1,740
Service postage and telegrams				85,500		85,000
Pay of inferior servants				123		110
Lighting charges				800		700
Water charges				1,000		1,200
Stores				25,000		33,000
Expenditure on films				4,500		6,000
Other non-contract contingencies				3,700		4,700
Total ..			1,33,930	1,29,770	1,45,000	1,39,500
TOTAL .. Voted ..			4,95,642	4,94,300	5,09,000	5,05,400

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A–CHARGES OF COLLECTION .. *Charged* ..	12-A	*2,030*	*6,600*	*5,600*	*5,000*
Voted ..		1,38,399	60,300	81,100	68,200
B–INSPECTION OF MOTOR VEHICLES .. *Charged* ..	12-B	*884*	*59,100*	*50,100*	*45,500*
Voted ..		1,17,878	2,77,000	3,47,800	2,32,700
C–COMPENSATIONS TO LOCAL BODIES, ETC. .. *Charged* ..		*7,00,604*	*6,98,000*	*7,00,000*	*7,00,000*
D–TRANSFER TO THE PROVINCIAL ROAD FUND .. *Charged* ..		*8,13,664*	*12,31,000*	*13,33,000*	*11,11,000*
E–OTHER CHARGES .. .. .. Voted ..		....	....	....	1,300
F–CHARGES IN ENGLAND .. .. *Charged* ..	12-F	*421*	....	*13,400*	*13,600*
Voted ..		6	....	120	....
G–LOSS OR GAIN BY EXCHANGE .. *Charged* ..		*1*	....	*24*	....
Voted ..		....	....	....	....
For rounding .. .. *Charged* ..		....	*+300*	*—424*	*—100*
Voted ..		....	—300	—20	—200
TOTAL ..		17,73,887	23,32,000	25,31,000	21,77,000
Charged ..		*15,17,604*	*19,95,000*	*21,02,000*	*18,75,000*
Voted ..		2,56,283	3,37,000	4,29,000	3,02,000

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

	Strength. 1940–41.	Strength. 1941–42.				
(a) BOMBAY CITY.						
A-(a) (1) Pay of Officers—						
Deputy Commissioner (*650—50—1,350+S.P. 200 + Selection grade pay Rs. 100*) .. .. *Charged* ..						
Inspector (300—10—400) .. .. Voted ..						
Total .. *Charged* ..			*1,971*	....	....	....
Voted ..			17,931	....	....	....
A-(a) (2) Pay of Establishment—						
Temporary establishment			50,554	....	....	....
A-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged* ..						
Voted ..						
ordinary .. *Charged* ..						
Voted ..						
House-rent and other allowances .. *Charged* ..						
Voted ..						
Total .. *Charged* ..			*514*	....	....	....
Voted ..			3,406	....	....	....
Total—carried over .. *Charged* ..			*2,485*	....	....	....
Voted ..			71,891	....	....	....

DETAILED ACCOUNT No. 12-A. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. A-Charges of Collection—concld.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*2,485*	....	....	....
Brought forward .. Voted ..	71,891	....	....	....
A-(a) (4) Contingencies—				
Contract contingencies—				
Telephone charges				
Advertisement charges				
Repairs to and purchase of furniture				
Miscellaneous office expenditure				
Books and periodicals				
Non-contract contingencies—				
Maintenance of weighbridge				
Service postage and telegrams				
Other charges				
Supplies and services				
Total .. Voted ..	8,182	....	..	....
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 93) .. .. .. *Charged* ..	....	*+2,000*	+2,200	*+2,100*
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 93) .. .. .. Voted ..	+844	+37,500	+47,400	+37,300
Deduct—Portion chargeable to the minor head " B-Inspection of Motor Vehicles " (page 93) .. .. .. *Charged* ..	*—325*	....	....	....
Deduct—Portion chargeable to the minor head " B-Inspection of Motor Vehicles " (page 93) .. .. .. Voted ..	—4,074	....	....	....
Deduct—Portion chargeable to the major head " 29-Police " (page 190) .. .. *Charged* ..	*—130*	....	....	....
Deduct—Portion chargeable to the major head " 29-Police " (page 190) .. .. Voted ..	—1,458	....	....	....
Total .. *Charged* ..	*—455*	*+2,000*	*2,200*	*2,100*
Total .. Voted ..	—4,688	+37,500	47,400	37,300
TOTAL (*a*) .. *Charged* ..	*2,030*	*2,000*	*2,200*	*2,100*
TOTAL (*a*) .. Voted ..	75,385	37,500	47,400	37,300
(*b*) MOFUSSIL.				
A-(b) (1) Pay of Establishment—Temporary establishment	36,200	....	....	....
A-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed				
Travelling allowance .. ordinary				
House-rent and other allowances				
Total ..	6,498	....	....	....
A-(b) (3) Contingencies—				
Non-contract contingencies—				
Purchase of weighbridge and hire of weighbridges belonging to Railways, Municipalities, etc.				
Water supply				
Clothing charges				
Other charges				
Total ..	16,435	....	..	....
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 94) .. .. .. *Charged* ..	....	*+4,600*	*+3,400*	*+2,900*
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 94) .. .. .. Voted ..	....	+22,800	+33,700	+30,900
Add—Amount transferred from " 29-Police " (page 208) .. Voted ..	+3,881	....	....	....
TOTAL (*b*) .. *Charged* ..	....	*4,600*	*3,400*	*2,900*
TOTAL (*b*) .. Voted ..	63,914	22,800	33,700	30,900
GRAND TOTAL .. *Charged* ..	*2,030*	*6,600*	*5,600*	*5,000*
GRAND TOTAL .. Voted ..	1,38,399	60,300	81,100	68,200

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B-Inspection of Motor Vehicles.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1941–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(a) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Executive Officer, Provincial Transport Authority (650—1,350 + spl. pay 200) .. .. *Charged* ..	*1*	*1*		*16,800*		*17,600*
Executive Officer, Bombay Regional Transport Authority (650—1,350 + spl. pay 200 and personal pay Rs. 25) .. .. .. Voted ..	1	1		14,100		14,900
Inspectors (300—10—400) (S. P. 100 for 1) .. Voted ..	6	..		30,000		....
Assistant Executive Officer (500) .. .. Voted ..	..	1		....		2,000
Total .. { *Charged* ..			....	*16,800*	*17,000*	*17,600*
Total .. { Voted ..			38,671	44,100	15,200	16,900
B-(a) (2) Pay of Establishment—						
Inspectors (200—400)	..	6		....		28,300
1 Accountant (300—20—400) and 59 Clerks (50—275)	56	60		64,000		63,500
Servants (23-27)	9	15		2,500		4,200
Total .. Voted ..			32,812	66,500	1,00,800	96,000
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. { Fixed .. { *Charged* ..				*1,800*		*1,800*
Travelling allowance .. .. { Fixed .. { Voted ..				5,400		6,000
Travelling allowance .. .. { Ordinary .. { *Charged* ..				*1,500*		*1,500*
Travelling allowance .. .. { Ordinary .. { Voted ..				....		4,320
House-rent and other allowances .. .. Voted ..				12,000		9,080
Total .. { *Charged* ..			....	*3,300*	*5,000*	*3,300*
Total .. { Voted ..			7,739	17,400	12,600	19,400
B-(a) (4) Contingencies—						
Contract contingencies—						
Telephone charges						280
Advertisement charges						1,700
Repairs to and purchase of furniture						1,100
Books and periodicals						150
Lighting charges						1,200
Other charges						720
Non-contract contingencies—						
Rents, rates and taxes						3,300
Service postage and telegrams						9,000
Carriage of furniture and records						200
Maintenances of weighbridges						250
Supplies and Services—						
Cost of number plates and badges						7,000
Total .. Voted ..			19,749	28,000	64,000	24,900
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head " A-Charges of Collection " (page 92) .. { *Charged* ..			+325	....		....
Add—Portion transferred from the minor head " A-Charges of Collection " (page 92) .. { Voted ..			+4,074	....		....
Deduct—Portion chargeable to the minor head " A-Charges of collection " (page 92) .. .. { *Charged* ..			....	*—2,000*	*—2,200*	*—2,100*
Deduct—Portion chargeable to the minor head " A-Charges of collection " (page 92) .. .. { Voted ..			—844	—37,500	—47,400	—37,300
Deduct—Portion chargeable to the major head " 29-Police " (page 190) .. .. .. Voted ..			—1,688	—3,800	—3,200	—3,300
Total .. { *Charged* ..			+325	*—2,000*	*—2,200*	*—2,100*
Total .. { Voted ..			+1,542	—41,300	—50,600	—40,600
TOTAL (a) .. Carried over .. { *Charged* ..			*325*	*18,100*	*19,800*	*18,800*
TOTAL (a) .. Carried over .. { Voted ..			1,00,513	1,14,700	1,42,000	1,16,600

DETAILED ACCOUNT No. 12-B.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
B-Inspection of Motor Vehicles—concld.

	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward { *Charged*	..	..	*325*	*18,100*	*19,800*	*18,800*
Brought forward { Voted	..	..	1,00,513	1,14,700	1,42,000	1,16,600
(*b*) MOFUSSIL.						
B-(b) (1) Pay of Officers—						
Executive officers (*650—1,350*) { *Charged*	*4*	*2*	*559*	*38,400*	*27,000*	*24,600*
(400—1,350) { Voted	..	2	....	....	14,700	16,700
Inspectors (200—10/2—300) Voted	13	..	....	31,200	....	....
B-(b) (2) Pay of Establishment—						
Inspectors (150—300)	..	13		....		30,850
Accountants and clerks (25—180) Voted	44	64		36,400		41,300
Servants (14—17)	10	26		1,900		5,050
Temporary establishment	..	..		....		....
Total ..			1,134	38,300	67,500	77,200
B-(b) (3) Allowances, Honoraria, etc.						
Travelling allowances—Fixed { *Charged*	..	..		....		*4,200*
Travelling allowances—Fixed { Voted	..	..		....		4,920
Travelling allowances—Ordinary { *Charged*	..	..		*7,200*		*600*
Travelling allowances—Ordinary { Voted	..	..		15,600		19,350
House rent and other allowances { *Charged*	..	..		....		*200*
House rent and other allowances { Voted	..	..		....		5,430
Total .. { *Charged*	..	..	....	*7,200*	*7,000*	*5,000*
Total .. { Voted	..	..	35	15,600	22,200	29,700
B-(b) (4) Contingencies—						
Purchase of weigh-bridges				84,000		....
Non-contract contingencies—						
Office expenses and miscellaneous						250
Telephone charges						1,200
Advertisement charges						1,000
Repairs to and purchase of furniture						400
Books and periodicals						3,620
Rent, rates and taxes				16,000		580
Pay of inferior servants						8,000
Service postage and telegrams						750
Maintenance of weigh-bridges						2,000
Carriage of furniture and records						280
Lighting charges						3,000
Cost of number plates and badges						2,320
Miscellaneous office expenditure						
Total ..			4,689	1,00,000	1,35,100	23,400
B-(b) (5) Establishment charges payable to other Governments, Departments, etc.—						
Deduct—Portion transferred to " A-Charges of collection " (page 92) { *Charged*	..	..	....	*—4,600*	*—3,400*	*—2,900*
Deduct—Portion transferred to " A-Charges of collection " (page 92) { Voted	..	..	....	—22,800	—33,700	—30,900
Add—Amount transferred from the major head " 29-Police " (page 208) .. ..Voted	..	..	+11,507	....		....
TOTAL (*b*) .. { *Charged*	..	..	*559*	*41,000*	*30,600*	*26,700*
TOTAL (*b*) .. { Voted	..	..	17,365	1,62,300	2,05,800	1,16,100
GRAND TOTAL ..			1,18,762	3,36,100	3,98,200	2,78,200
Charged ..			*884*	*59,100*	*50,400*	*45,500*
Voted ..			1,17,878	2,77,000	3,47,800	2,32,700

DETAILED ACCOUNT NO. 12-E. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—concld. E-Other charges	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Regional Transport Authorities.				
E-(1) Contingencies—				
Construction of stand boards { Bombay City	....	....	....	1,000
Construction of stand boards { Mofussil	....	....	....	300
Total ..	....	....	....	1,300

DETAILED ACCOUNT No. 12-F. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. F-Charges in England.				
High Commissioner for India				
F-(1) Sterling overseas pay— .. .. *Charged* ..	*421*	....	*13,400*	*13,600*
F-(2) Other charges—				
Books and periodicals .. .. Voted ..	....	....	120	....
Other items	6	....	....	....
TOTAL ..	427	....	13,520	13,600
Charged ..	*421*	....	*13,400*	*13,600*
Voted ..	6	....	120	....

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES—					
Entertainment Tax	13-A-1	18,804	19,800	20,000	20,400
Betting Tax	13-A-2	6,077	8,600	7,300	6,100
Urban immovable property tax—Rebate to Municipalities and other bodies for charges of collection	....	1,35,038	2,00,000	2,02,000	1,97,000
Sales Tax	13-A-3	4,581	5,000	5,000	4,900
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	15,958	1,05,600	1,05,600	1,06,800
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	11,38,797	11,35,200	6,88,200	11,48,100
For rounding	....	....	—200	—100	—300
TOTAL .. Voted ..		13,19,255	14,74,000	10,28,000	14,83,000

DETAILED ACCOUNT No. 13-A-1.
OTHER TAXES AND DUTIES.
A-Collection charges.
Entertainment Tax.

	Strength. 1940–41.	Strength. 1941–42.			
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	7,175	7,500	7,500	7,800
A-1-(2)Pay of Establishment—						
Clerks (25—160) and special pay	5	5		8,350		8,630
Servants (23)	3	3		850		830
Temporary establishment				800		840
Total ..			9,454	10,000	10,000	10,300
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,400		1,420
Travelling allowance (ordinary)				100		180
Total ..			1,471	1,500	1,600	1,600
A-1 (4) Contingencies—						
Contract contingencies				90		90
Non-contract contingencies—						
Cost of entertainment duty stamps				610		550
Other items				100		60
Total ..			704	800	900	700
TOTAL ..			18,804	19,800	20,000	20,400

DETAILED ACCOUNT No. 13-A-2.
OTHER TAXES AND DUTIES.
A-Collection Charges.
Betting Tax.

A-2 (1) Pay of Establishment—Special pay	77	100	100	100
A-2 (2) Contingencies—				
Fees to be paid to Royal Western India Turf Club for collecting betting tax ..	6,000	8,500	7,200	6,000
TOTAL ..	6,077	8,600	7,300	6,100

DETAILED ACCOUNT No. 13-A-3. OTHER TAXES AND DUTIES. A-Collection Charges. SALES TAX.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budgeet Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
A-(3) (1) Pay of Establishment—				
Temporary establishment	3,854	3,900	4,400	4,700
Total ..	3,854	3,900	4,400	4,700
A-(3) (2) Contingencies	727	1,100	600	200
Total ..	727	1,100	600	200
TOTAL ..	4,581	5,000	5,000	4,900
DETAILED ACCOUNT No. 13-B. OTHER TAXES AND DUTIES. B-Charges under the Electricity Acts.				
B-(1) Pay of Establishment—Temporary establishment (Bombay City)	2,337	2,400	2,400	2,400
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) (Bombay City) ..	359	400	400	400
B-(3) Contingencies—Collection charges (for the whole of the province) ..	13,262	16,800	16,800	18,000
B-(4) Establishment charges payable to or recoverable from other Governments, Departments, etc.				
Add—Amount transferred from "50-Civil Works" on account of the charges of collection of fees under the Electricity rules and fees for the electrical inspection of cinemas (together with the over-head charges) (page 447)	....	+86,000	+86,000	+86,000
TOTAL .. Voted ..	15,958	1,05,600	1,05,600	1,06,800

DETAILED ACCOUNT No. 13-C. OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
(a) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..			1,440	1,400	1,400	1,400
C-(a) (2) Pay of Establishment—						
Clerks and hoistman (100)	7	1		9,500		1,200
Servants (20—43)	88	84		22,800		21,900
Temporary Establishment				3,500		....
Total ..			44,255	35,800	38,800	23,100
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards to Government servants				500		600
House-rent and other allowances				3,600		5,400
Travelling allowance (ordinary)				300		800
Total ..			8,070	4,400	6,900	6,800
C-(a) (4) Contingencies—						
Non-contract contingencies—						
Electricity charges				800		2,780
Telephone charges				235		270
Service postage and telegrams				155		150
Rents, rates and taxes				30,660		30,700
Supplies and Services—						
Rewards to private persons				500		500
Clothing charges				600		600
Other charges				950		900
Total ..			37,051	33,900	35,800	35,900
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			9,88,000	10,00,000	5,38,600	10,00,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of tobacco staff from "8, Provincial Excise" (*vide* page 75) ..				+33,700	+33,000	+43,800
Deduct—Contribution from A. and J. Green, India, Ltd.				—4,200	—2,100	....
Total ..			51,850	29,500	30,900	43,800
TOTAL (a) .. Voted ..			11,30,666	11,05,600	6,52,400	11,11,000
Carried over ..			11,30,666	11,05,000	6,52,400	11,11,000

DETAILED ACCOUNT No. 13-C **OTHER TAXES AND DUTIES**—concld. **C-Charges in connection with Tobacco Duties**	Accounts, 1939–40.	Budget, Estimate 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	11,30,666	11,05,000	6,52,400	11,11,000
(*b*) DISTRICTS.				
C-(b) (1) Pay of Establishment—Temporary establishment	5,053	5,500	5,800	4,800
C-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		40		40
House-rent and other allowances		980		980
Rewards to Government servants		180		180
Total ..	1,021	1,200	1,300	1,200
C-(b) (3) Contingencies—				
Non-contract Contingencies—				
Rents, rates and taxes		1,620		2,040
Rewards to private persons		200		150
Telephone charges		210		210
Service postage and telegrams		100		100
Clothing charges		100		100
Office expenses and miscellaneous		140		100
Other items		130		100
Total ..	2,057	2,500	3,000	2,800
C-(b)-(4) Establishments charges payable to or recoverable from other Governments, Departments, etc.				
Add—Cost of tobacco staff in the mofussil areas from "8-Provincial Excise" (page 75) ..	....	+ 21,000	+25,700	+28,300
TOTAL (*b*) .. Voted ..	8,131	30,200	35,800	37,100
GRAND TOTAL .. Voted ..	11,38,797	11,35,200	6,88,200	11,48,100

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
Interest on capital outlay on Irrigation Works	*41,69,444*	*41,76,000*	*41,73,000*	*41,84,000*
TOTAL .. *Charged* ..	*41,69,444*	*41,76,000*	*41,73,000*	*41,84,000*

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A—IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(1) Works for which no Capital Accounts are kept.					
I—Works		....	....	....	....
I—Extensions and improvements		20,277	3,800	3,800	1,200
II—Maintenance and repairs		1,87,699	19,500	19,500	22,500
III—Establishment—					
A—Ordinary	*Charged*	*11,504*	*1,100*	*700*	*700*
	Voted	63,109	4,000	3,000	3,700
B—Special	Voted	28,554	28,400	27,000	28,600
C—Pensionary charges	*Charged*	*1,035*	*100*	*100*	*100*
	Voted	5,680	400	300	300
D—Collection charges in the Civil Department in respect of direct receipts	Voted	1,600	2,000	2,000	1,600
IV—Tools and plant		....	700	200	200
VI—Suspense		2,528	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
	Total	3,21,986	60,000	56,600	58,900
	Charged	*12,539*	*1,200*	*800*	*800*
	Voted	3,09,447	58,800	55,800	58,100
(2) Miscellaneous Expenditure.					
III—Establishment—					
A—Ordinary	*Charged*	*596*	*300*	*300*	*100*
	Voted	3,563	1,200	1,200	500
C—Pensionary charges	*Charged*	*54*	....	....	....
	Voted	321	100	200	100
IV—Tools and plant		224	200	100	100
V—Other charges		18,419	3,950	6,950	250
V-A—Grants-in-aid		2,750	2,750	2,750	2,750*
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
	Total	25,927	8,500	11,500	3,800
	Charged	*650*	*300*	*300*	*100*
	Voted	25,277	8,200	11,200	3,700

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

133160

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	....	....	....	....
I—Extensions and improvements	18-A-I	20,277	3,800	3,800	1,200
II—Maintenance and repairs	18-A-II	1,87,699	19,500	19,500	22,500
III—Establishment—					
A—Ordinary (*Charged*)	....	*12,100*	*1,400*	*1,000*	*800**
A—Ordinary (Voted)	....	66,672	5,200	4,200	4,200
B—Special (Voted)	18-A-IIIB	28,554	28,400	27,000	28,600
C—Pensionary charges (*Charged*)	....	*1,089*	*100*	*100*	*100*
C—Pensionary charges (Voted)	....	6,001	500	500	400
D—Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration", *vide* page 147		1,600	2,000	2,000	1,600
IV—Tools and plant	....	2,752	900	300	300
V—Other charges	18-A-V	18,419	3,950	6,950	250
V-A—Grants-in-aid	....	2,750	2,750	2,750	2,750
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—(*Charged*)		....	....	*—300*	*—100*
Rounding—(Voted)		....	....	+200	+100
Total		3,47,913	68,500	68,000	62,700
Charged		*13,189*	*1,500*	*800*	*800*
Voted		3,34,724	67,000	67,200	61,900
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which no Capital Accounts are kept.					
I—Works		1,951	....	....	....
I—Extensions and improvements	18-B-I	....	....	....	....
II—Maintenance and repairs	18-B-II	28,065	5,000	5,500	5,000
III—Establishment—					
A—Ordinary (*Charged*)		*1,046*	*200*	*200*	*200**
A—Ordinary (Voted)		4,806	800	800	800
C—Pensionary charges (*Charged*)		*94*	....	....	....
C—Pensionary charges (Voted)		432	100	100	100
IV—Tools and plant		332	100	100	200
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—(*Charged*)		....	*+300*	....	....
Rounding—(Voted)		....	....	+300	....
Total B—Navigation, etc.		36,726	6,500	7,000	6,300
Charged		*1,140*	*500*	*200*	*200*
Voted		35,586	6,000	6,800	6,100
TOTAL—PUBLIC WORKS		3,84,639	75,000	75,000	69,000
Charged		*14,329*	*2,000*	*1,000*	*1,000*
Voted		3,70,310	73,000	74,000	68,000
Deduct—Amount financed from Famine Relief Fund (Voted)		—1,23,636	....	....	....
Net amount charged to ordinary revenues—Public Works (*Charged*)		*14,329*	*2,000*	*1,000*	*1,000*
Net amount charged to ordinary revenues—Public Works (Voted)		2,46,674	73,000	74,000	68,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works," *vide* footnote on page 410.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
CIVIL.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.				
Works for which no Capital Accounts are kept.				
A-Maintenance and Repairs—				
(*i*) Grants for repairs to "Minor Irrigation Works" executed by the Revenue Department—				
Northern Division		15,000		20,000
Central Division		20,000		.....
Southern Division		37,000		7,530
(*ii*) Grants for repairs to "Minor Irrigation Works" executed through the agency the Public Works Department—				
Northern Division		19,000		40,000
Central Division		30,000		60,000
Southern Division		79,000		72,470
Total ..	1,78,054	2,00,000	2,50,000	2,00,000
B-Establishment—				
(*i*) Ordinary establishment .. .. *Charged* ..		*8,000*		*5,300*
Voted ..		34,000		27,000
(*ii*) Special Survey establishment—Voted		300		300
Total ..	35,365	42,300	44,000	32,600
Charged ..	*5,365*	*8,000*	*8,000*	*5,300*
Voted ..	30,000	34,300	36,000	27,300
C-Special Development programme—				
New works and works in progress		6,00,000		7,28,000
Ordinary Establishment .. .. *Charged* ..		*27,000*		*28,000*
Voted ..		1,13,000		1,14,000
Tools and plant charges		10,000		11,000
Total ..	5,70,057	7,50,000	7,47,000	8,76,000
Charged ..	*21,510*	*27,000*	*26,000*	*23,000*
Voted ..	5,48,547	7,23,000	7,21,000	8,53,000
D-Tools and plants	1,596	4,000	4,000	3,000
E-Charges in England—				
(*i*) Ordinary establishment .. .. .. *Charged* ..		.....		*700*
(*ii*) Special Development Programme .. .. .. *Charged* ..		....		*3,000*
Total .. *Charged* ..	....	....	....	*3,700*
Rounding .. Voted ..	.....	—300	....	—300
TOTAL—CIVIL ..	7,85,072	9,96,000	10,45,000	11,15,000
Charged ..	*26,875*	*35,000*	*34,000*	*32,000*
Voted ..	7,58,197	9,61,000	10,11,000	10,83,000
Deduct—Amounts financed from Famine Relief Fund .. .. Voted ..	....	—1,90,000	—81,000	—1,51,000
Net amount charged to ordinary revenue—Civil .. .. *Charged* ..	*26,875*	*35,000*	*34,000*	*32,000*
Voted ..	7,58,197	7,71,000	9,30,000	9,32,000
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..	10,46,075	8,81,000	10,39,000	10,33,000
Charged ..	*41,204*	*37,000*	*35,000*	*33,000*
Voted ..	10,04,871	8,44,000	10,04,000	10,00,000

DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discretionary grant.						
Northern Circle	.....	.....				200
Deccan Irrigation Circle...	.....	.....				1,000
Total ...	.....	.....	20,277	3,800	3,800	1,200
DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.						
Northern Circle	.....	.....				7,700*
Central Circle	.....	.....				3,000†
Deccan Irrigation Circle	.....	.....				11,800‡
Total ...	....	....	1,87,699	19,500	19,500	22,500
DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.						
Works in Progress.						
Maintaining rain and river gauges in the Central Circle ...	....	....				250
Total ...	....	....	18,419	3,950	6,950	250
DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.						
Deccan Irrigation Circle (Poona Irrigation and Research Division)						5,000
Total ...			28,065	5,000	5,500	5,000

	Rs.
*Ahmedabad Division (Galki, Goblaj and Timba tanks)	2,700
Kaira and Panch Mahals Division (Muvalia tank)	4,450
Reserve with the Superintending Engineer	550
	7,700
†Khandesh Division (Talwada tank)	500
Sholapur Division (Wadshivne tank)	1,500
Nasik Division (Khirdi Sathe tank)	500
Reserve with the Superintending Engineer	500
	3,000
‡Ahmednagar Division (Visapur tank and Canal)	9,000
Nasik Irrigation Division (Repairs to buildings)	2,500
Poona Irrigation and Research Division (Khamgaon Tank) ..	300
	11,800

DETAILED ACCOUNT No. 18-A-III-B. Establishment.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.				
VI.—SPECIAL SURVEYS.				
Deccan Irrigation Circle.				
(a) Pay of Officers—				
Soil Physicist .. .. Voted ..	2,664	3,500	2,900	3,000
(b) Pay of Establishment—				
Temporary establishment ... ... Voted ...	16,671	15,700	15,200	16,000
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	1,214	1,200	700	1,000
Total, Deccan Irrigation Circle—Voted ...	20,549	20,400	18,800	20,000
Total—VI-Special Surveys—Voted ...	20,549	20,400	18,800	20,000
VII.—REVENUE ESTABLISHMENT.				
Deccan Irrigation Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	5,949	6,000	6,100	6,200
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	409	400	500	800
Total—Deccan Irrigation Circle—Voted ...	6,358	6,400	6,600	7,000
Central Circle.				
(b) Pay of Establishment—				
Temporary establishment ... . Voted ...	1,519	1,500	1,500	1,500
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...	128	100	100	100
Total—Central Circle—Voted ...	1,647	1,600	1,600	1,600
Total—VII-Revenue Establishment—Voted ...	8,005	8,000	8,200	8,600
Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration" .. Voted ..	1,600	2,000	2,000	1,600
Grand Total ..	30,154	30,400	29,000	30,200

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	1,23,636	....	....	....
Do. (Civil)	....	1,90,000	81,000	1,51,000
TOTAL .. Voted ...	1,23,636	1,90,000	81,000	1,51,000
19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
A FINANCED FROM FAMINE RELIEF FUND ...	....	....	....	....
B FINANCED FROM ORDINARY REVENUES— *Charged* ..	1	....	....	....
B FINANCED FROM ORDINARY REVENUES— Voted ...	23	1,000	1,000	1,000*
TOTAL ...	24	1,000	1,000	1,000*

* This corresponds with the deduct entry made at page 489.

22, INTEREST ON DEBT AND OTHER OBLIGATIONS.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) Rupee Debt—				
1-Interest on Permanent Loans	....	....	....	....
Interest on loans in course of discharge	2,855	....	3,000	....
2-Discount on Loans	....	....	....	....
3-Floating Loans—				
Discount on Treasury Bills	....	....	....	....
Interest on other Floating Loans	2,615	5,000	....	3,000
4-Other Items—				
Management of Debt	25	....	....	....
Expenditure connected with the issue of new loans				
Miscellaneous—				
5-Interest on loans taken from the Central Government—				
Consolidated Debt	99,01,604	98,23,000	98,23,000	97,40,000
Presidency Corporations	49,08,543	46,85,000	46,85,000	44,48,000
TOTAL, A-Interest on Ordinary Debt	1,48,15,642	1,45,13,000	1,45,11,000	1,41,91,000
B-Interest on Unfunded Debt—				
Special Loans—				
Endowments for Charitable and Educational Institutions—				
(1) Educational Funds	45,533	13,000	13,000	13,000
(2) Charitable Funds		32,000	32,000	32,000
*(3) Sheth Mansukhlal Chhaganlal Institute of Animal Husbandary, Dairying and Agriculture	26,118	....	30,000	32,000
*(4) Mungalal Goenka Institute of Animal Genetics and Nutrition		....	21,000	21,000
TOTAL	71,651	45,000	96,000	98,000
State Provident Funds—				
Interest on General Provident Fund	13,26,109	13,99,000	13,66,000	14,13,000
Interest on I.C.S. Provident Fund	69,903	74,000	70,000	75,000
Interest on I.C.S. (Non-European Members) Provident Fund	7,146	7,000	8,000	9,000
Interest on Contributory Provident Fund	26,467	26,000	24,000	26,000
Interest on other miscellaneous Provident Funds—				
Civil Engineers' Provident Fund	2,589	....	....	....
Special Deposit Accounts—				
Interest on Cemetery Endowment Fund	18	....	....	....
TOTAL	14,32,232	15,06,000	14,68,000	15,23,000
TOTAL, B-Interest on Unfunded Debt	15,03,883	15,51,000	15,64,000	16,21,000
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—	....	47,000†	....	....
Miscellaneous	1,17,276	....	53,000	....
TOTAL, C-Interest on Other Obligations	1,17,276	47,000	53,000	....
D-Transfers—				
Deduct—				
Interest transferred to Commercial Departments—				
(*i*) " 17—Interest on works for which capital accounts are kept "	—41,69,444	—41,76,000	—41,73,000	—41,84,000
(*ii*) Commercial undertakings—Dapuri Workshops	—5,962	—6,000	—5,000	—5,000
Interest transferred to " 10—Forest "	—33,338	—33,000	—33,000	—33,000
Interest portion of equated payments on account of commuted value of pensions	—3,84,067	—3,91,000	—3,91,000	—3,96,000
TOTAL, D-Transfers—*Deduct*	—45,92,811	—46,06,000	—46,02,000	—46,18,000
GRAND TOTAL—*Charged*	1,18,43,990	1,15,05,000	1,15,26,000	1,11,94,000

*Budget provision in the current year in regard to these two heads was made under " C-Interest on other obligations—Other items—Interest on Charitable and other funds."

†This provision was for payment of interest charges on the Annand Institute Funds but in the current year's revised estimate and the next year's budget estimates, provision for payment of these interest charges has been made under " B-Interest on Unfunded Debt."

23-Appropriation for Reduction or Avoidance of Debt.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*17,36,598*	*18,16,000*	*18,16,000*	*18,98,000*
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,43,970*	*—4,59,000*	*—4,59,000*	*—4,75,000*
(ii) Principal portion of equated instalment for repaymnt of the commuted value of pensions	*—6,06,749*	*—6,35,000*	*—6,35,000*	*—6,64,000*
(iii) Repayments made from the recoveries arising from the operations of the Provincial Loans and Advance Account	....	....	*—1,19,000*	*—1,24,000*
Total—*Charged* ..	*6,85,879*	*7,22,000*	*6,03,000*	*6,35,000*

25-GENERAL ADMINISTRATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-HEADS OF PROVINCES.		Rs.	Rs.	Rs.	Rs.
A-Salary of the Governor .. .. .. *Charged* ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
B-Sumptuary allowance of the Governor .. *Charged* ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor .. *Charged* ..	25-AC	*3,94,034*	*4,16,300*	*4,06,400*	*4,04,500*
D-Secretarial Staff of the Governor .. .. *Charged* ..	25-AD	*97,498*	*1,01,300*	*1,00,200*	*1,09,700*
E-Expenditure from contract allowance .. *Charged* ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses .. .. *Charged* ..	25-AF	*92,714*	*92,200*	*92,200*	*92,200*
G-(a) Ministers .. .. *Charged* ..	25-AG(a)	*50,162*	....	....	....
Voted ..		78,660	....	....	....
G-(b) Advisers .. .. *Charged* ..	25-AG(b)	*49,976*	*1,52,000*	*1,58,000*	*1,52,000*
Voted ..		6,026	22,200	23,000	24,500
Total ..		10,22,070	10,37,000	10,32,800	10,35,900
TOTAL .. *Charged* ..		*9,37,384*	*10,14,800*	*10,09,800*	*10,11,400*
Voted ..		84,686	22,200	23,000	24,500
B-LEGISLATIVE BODIES.					
H-Provincial Legislative Assembly .. .. Voted ..	25-BH	3,05,670	2,22,300	1,36,400	66,000
I-Provincial Legislative Council .. .. Voted ..	25-BI	59,372	47,800	20,800	13,200
J-Elections for Legislatures .. Voted ..	25-BJ	595	300	....	2,21,000
TOTAL .. Voted ..		3,65,637	2,70,400	1,57,200	3,00,200
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.					
K-Civil secretariat .. .. .. *Charged* ..	25-CK	*2,97,524*	*3,29,500*	*3,69,100*	*3,55,100*
Voted ..		13,91,235	12,62,800	13,49,500	13,26,600
L-Public Service Commission .. .. .. *Charged* ..	25-CL	*1,00,014*	*96,100*	*97,500*	*98,400*
M-Board of Revenue etc.—Bombay Revenue Tribunal. Voted ..	25-CM	6,404	12,400	13,000	13,100
N-Settlement Commissioner and Director of Land Records. *Charged* ..	25-CN	*34,761*	*23,000*	*28,300*	*26,300*
Voted ..		14,019	14,500	14,500	15,500
O-Local fund audit establishment .. .. Voted ..	25-CO	2,13,451	2,18,800	2,15,700	2,11,300
TOTAL ..		20,57,408	19,57,100	20,87,600	20,46,300
TOTAL .. *Charged* ..		*4,32,299*	*4,48,600*	*4,94,900*	*4,79,800*
Voted ..		16,25,109	15,08,500	15,92,700	15,66,500

25-GENERAL ADMINISTRATION.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
P-COMMISSIONERS	*Charged* ..	25-DP	*1,33,668*	*1,30,100*	*1,45,000*	*1,29,400*
	Voted ..		1,56,968	1,48,600	1,52,000	1,49,300
E-DISTRICT ADMINISTRATION.						
Q. R.S.T.—DISTRICT ADMINISTRATION	*Charged* ..	25-E QRST	*1,57,917*	*3,67,900*	*1,91,000*	*2,88,100*
	Voted ..		36,03,830	34,89,500	36,09,300	35,60,900
G-MISCELLANEOUS.						
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES ..	Voted ..	25-GU	25,000	25,000	25,000	25,000
V-MISCELLANEOUS	*Charged* ..	25-GV	*573*	....	*4,000*	*19,500*
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS	Voted ..	25-GW	*	*	*	4,92,500
X-SPECIAL DEVELOPMENT PROGRAMME	Voted ..	25-GX	....	....	....	1,45,000
TOTAL ..	*Charged* ..		*573*	....	*4,000*	*19,500*
	Voted ..		25,000	25,000	25,000	6,62,500
H-CHARGES IN ENGLAND.						
Y-SECRETARY OF STATE FOR INDIA	*Charged* ..	25-HAY	*7,288*	*3,000*	*3,005*	....
	Voted ..		7,411	10,680	80	10,680
Z. HIGH COMMISSIONER FOR INDIA	*Charged* ..	25-HBZ	*2,35,640*	*1,06,120*	*63,351*	*49,840*
	Voted ..		1,04,144	90,200	1,14,361	1,10,240
TOTAL ..			3,54,483	2,10,000	1,80,797	1,70,760
TOTAL ..	*Charged* ..		*2,42,928*	*1,09,120*	*66,356*	*49,840*
	Voted ..		1,11,555	1,00,880	1,14,441	1,20,920
Rounding ..	*Charged* ..		....	*+480*	*+444*	*—40*
	Voted ..		....	—80	—56	+180
GRAND TOTAL ..	*Charged* ..		*19,04,769*	*20,71,000*	*19,11,000*	*19,78,000*
	Voted ..		59,72,785	55,65,000	56,74,000	63,85,000
GRAND TOTAL ..			78,77,554	76,36,000	75,85,000	83,63,000

* Provided under the major head "42, Co-operation" (*vide* page 329).

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,30,857*	*1,36,000*	*1,22,700*	*1,24,900*
C-2 Band Establishment			*37,110*	*42,000*	*42,200*	*45,000*
C-3 Body Guard Establishment			*75,949*	*78,200*	*80,900*	*75,700*
C-4 Medical Establishment			*22,851*	*24,500*	*27,900*	*25,700*
C-5 Furnishing of Official Residences			*32,424*	*39,700*	*29,100*	*34,700*
C-6 Maintenance of Government House and upkeep of gardens ..			*94,843*	*95,900*	*1,03,600*	*98,500*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*3,94,034*	*4,16,300*	*4,06,400*	*4,04,500*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
1 (1) Pay of Officers—						
Military Secretary (1530)	*1*	*1*		*18,360*		*18,360*
Aides-de-Camp	*5*	*5*		*43,940*		*37,640*
TOTAL .. *Charged* ..			*56,684*	*62,300*	*50,700*	*56,000*
C-1 (2) Pay of Establishment—						
Superintendent (440)	*1*	*1*		*6,600*		*5,330*
Clerks (35—300)	*10*	*10*		*21,960*		*19,030*
Servants (22—36)	*40*	*40*		*12,540*		*12,540*
TOTAL .. *Charged* ..			*41,265*	*41,100*	*36,800*	*36,900*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*4,500*		*5,000*
House-rent and other allowances				*10,800*		*10,300*
TOTAL .. *Charged* ..			*15,963*	*15,300*	*16,900*	*15,300*
C-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*2,250*		*2,250*
Purchase of books and periodicals				*6,300*		*6,300*
Maintenance of motor van				*2,750*		*2,750*
Other charges				*500*		*500*
Other supplies and services—						
Establishment for camp equipage				*4,000*		*4,100*
TOTAL .. *Charged* ..			*15,740*	*15,800*	*15,800*	*15,900*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*1,205*	*1,500*	*2,500*	*800*
TOTAL— Military Secretary, *Charged* ..			*1,30,857*	*1,36,000*	*1,22,700*	*1,24,900*

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment (21—440)	*18*	*18*		*32,025*		*31,530*
Probable savings				*—1,825*		*—30*
Total .. *Charged* ..			*26,341*	*30,200*	*29,700*	*31,500*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*1,300*		*1,300*
House-rent and other allowances				*3,500*		*5,200*
Total .. *Charged* ..			*4,219*	*4,800*	*6,000*	*6,500*
C-2 (3) Contingencies—						
Non-contract contingencies—						
Band contingencies				*1,500*		*1,500*
Rations and clothing				*3,100*		*3,100*
Total .. *Charged* ..			*4,283*	*4,600*	*4,100*	*4,600*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,267*	*2,400*	*2,400*	*2,400*
Total, Band Establishment—*Charged* ..			*37,110*	*42,000*	*42,200*	*45,000*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (800)	*1*	*1*		*17,190*		*9,600*
Jamadar Body Guard (90—110)+Body Guard allowance at Rs.10 each	*3*	*3*		*4,010*		*4,000*
Total .. *Charged* ..			*17,345*	*21,200*	*16,700*	*13,600*
C-3 (2) Pay of Establishment—						
Pay of establishment (17—8 to 48)	*79*	*79*		*35,300*		*35,300*
Deferred pay				*2,400*		....
Total .. *Charged* ..			*37,004*	*37,700*	*37,700*	*35,300*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*3,600*		*2,500*
House-rent and other allowances				*7,500*		*15,800*
Total .. *Charged* ..			*13,561*	*11,100*	*17,900*	*18,300*
C-3 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*150*		*150*
Railway carriage to Body Guard Establishment				*450*		*500*
Supplies and services				*4,500*		*5,450*
Total .. *Charged* ..			*5,110*	*5,100*	*5,600*	*6,100*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions				*750*		....
Horse and forage fund				*2,350*		*2,400*
Total .. *Charged* ..			*2,929*	*3,100*	*3,000*	*2,400*
Total, Body Guard Establishment, *Charged* ..			*75,949*	*78,200*	*80,900*	*75,700*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-4 Medical Establishment.						
C-4 (1) Pay of Officers—						
Surgeon (750+special pay 200) .. .. *Charged* ..	1	1	*11,400*	*12,600*	*11,700*	*11,800*
C-4 (2) Pay of Establishment—						
Sub-Assistant Surgeon (60—200)	1	1		*1,000*		*2,400*
Compounders, etc. (30—90)	2	2		*2,116*		*2,160*
Servants—1 (28), 1 (29)	2	2		*684*		*740*
Total .. *Charged* ..			*4,139*	*3,800*	*4,700*	*5,300*
C-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*400*		*700*
House-rent and other allowances				*2,400*		*2,600*
Total .. *Charged* ..			*2,704*	*2,800*	*3,500*	*3,300*
C-4 (4) Contingencies—						
Non-contract contingencies .. .. .. *Charged* ..			*4,608*	*4,600*	*4,600*	*4,600*
C-4 (5) Grants-in-aid, Contribution, etc. .. .. *Charged* ..			....	*700*	*3,400*	*700*
TOTAL, Medical Establishment .. *Charged* ..			*22,851*	*24,500*	*27,900*	*25,700*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR						
C-5 Furnishing of official residences.						
C-5 (1) Maintenance and repairs of furniture				*24,700*		*24,700*
C-5 (2) Inauguration grant for furniture and carpets				*15,000*		*10,000*
TOTAL, Furnishing of official residences .. *Charged* ..			*32,424*	*39,700*	*29,100*	*34,700*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Establishment—						
Garden Superintendent (170—400) .. .. *Charged* ..	*1*	*1*	*1,795*	*2,200*	*3,900*	*4,800*
C-6 (2) Contingencies—						
Non-contract contingencies—						
Maintenance charges of Government houses and gardens ..				*28,200*		*28,200*
Water charges				*35,000*		*35,000*
Rents, rates and taxes				*30,500*		*30,500*
Total .. *Charged* ..			*93,048*	*93,700*	*99,700*	*93,700*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*94,843*	*95,900*	*1,03,600*	*98,500*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.						
D-1 (1) Pay of Officers—						
Secretary (3,000)	*1*	*1*		*36,000*		*36,000*
Assistant Secretary (600—50—800)	*1*	*1*		*9,000*		*9,600*
Total .. *Charged* ..			*45,358*	*45,000*	*45,000*	*45,600*
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	*8*	*9*		*30,120*		*31,020*
Servants (19—23)	*3*	*3*		*780*		*780*
Temporary establishment				*2,900*		*4,200*
Leave salary				*3,000*		*6,000*
Total .. *Charged* ..			*31,654*	*36,800*	*35,300*	*42,000*
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*2,000*		*2,000*
House-rent and other allowances				*6,100*		*6,100*
Total .. *Charged* ..			*8,930*	*8,100*	*8,400*	*8,100*
D-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*8,000*		*10,600*
Honorarium				*1,000*		*1,000*
Office expenses and miscellaneous				*2,000*		*2,000*
Supplies and services— Maintenance of wireless sets				*400*		*400*
Total .. *Charged* ..			*11,556*	*11,400*	*11,500*	*14,000*
TOTAL, Secretarial staff of the Governor .. *Charged* ..			*97,498*	*1,01,300*	*1,00,200*	*1,09,700*

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F-TOUR EXPENSES.						
F-(1) Other tour expenses				*64,000*		*64,000*
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..				*28,200*		*28,200*
TOTAL .. Tour Expenses .. *Charged*			*92,714*	*92,200*	*92,200*	*92,200*
DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.						
G-(a) MINISTERS.						
G-(a) (1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..				....		....
Parliamentary Secretaries (250) .. .. Voted ..				....		....
Total .. *Charged* ..			*28,350*	....	....	....
Total .. Voted ..			12,844	....	....	....
G-(a) (2) Pay of Establishment—						
Personal Assistants and Typists (50—300)				....		....
Servants (18—30)				....		....
Leave salary				....		
Total .. Voted ..			30,693	....	....	....
G-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..				....		....
Travelling allowance .. .. .. Voted ..				....		....
House-rent and other allowances .. .. .. Voted ..				....		....
Total .. *Charged* ..			*21,812*	....	....	....
Total .. Voted ..			*23,331*	....	....	....
G-(a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				....		....
Maintenance of motor cars				....		....
Total .. Voted ..			11,742	....	....	....
TOTAL .. Ministers .. *Charged* ..			*50,162*	....	....	....
TOTAL .. Ministers .. Voted ..			78,660	....	....	....

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.		Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
G-(b)-ADVISERS.				Rs.	Rs.	Rs.	Rs.
G-(b)-(1) Pay of Officers—							
Advisers—(4,000)	*Charged* ..	*3*	*3*		*1,44,000*		*1,44,000*
Total ..	*Charged* ..			*46,533*	*1,44,000*	*1,48,000*	*1,44,000*
G-(b)-(2) Pay of Establishment—							
Personal Assistants and Typists (50—300)		3	4		10,340		11,600
Servants (18—30)		15	15		4,760		4,800
Total ..	Voted ..			4,422	15,100	15,900	16,400
G-(b)-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*8,000*		*8,000*
	Voted ..				2,600		3,000
Travelling allowance (fixed)	Voted ..				....		180
House-rent and other allowances	Voted ..				3,900		4,320
Total ..	*Charged* ..			*3,443*	*8,000*	*10,000*	*8,000*
	Voted ..			1,104	6,500	6,600	7,500
G-(b)-(4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams					600		600
Total ..				500	600	500	600
TOTAL, Advisers	*Charged* ..			*49,976*	*1,52,000*	*1,58,000*	*1,52,000*
	Voted ..			6,026	22,200	23,000	24,500

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.						
H-(1) Pay of Officers—						
Speaker (500)	1	..		6,000		....
Deputy Speaker (100)	1	..		1,200		....
Assistant Secretary (600—800)	1	1		7,900		8,500
Pay of the Members of the Legislative Assembly (75)	162	..		1,45,800		....
TOTAL .. Voted ..			1,63,118	1,60,900	70,000	8,500
H-(2) Pay of Establishment—						
Superintendent and Reporters (100—500)	12	11		42,941		41,831
Clerks (50—190)	4	4		6,441		6,621
Servants (23—31)	16	16		5,028		5,052
Probable savings				—10		—4
TOTAL .. Voted ..			61,793	54,400	58,500	53,500
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,800		....
House-rent and other allowances				1,200		....
TOTAL .. Voted ..			70,204	3,000	3,900	....
H-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				400		100
Purchase of books and periodicals				500		500
Rents, rates and axes				1,400		1,400
Electric charges				1,000		900
Telephone charges				200		600
Other charges				500		500
TOTAL .. Voted ..			10,555	4,000	4,000	4,000
TOTAL—Provincial Legislative Assembly .. Voted ..			3,05,670	2,22,300	1,36,400	66,000

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
I-PROVINCIAL LEGISLATIVE COUNCIL.						
I-(1) **Pay of Officers—**						
President (500)	1	..		6,000		....
Deputy President (100)	1	..		1,200		....
Pay of Members of the Legislative Council (75)	28	..		25,200		....
Total .. Voted ..			31,136	32,400	11,600	....
I-(2) **Pay of Establishment—**						
Assistant, Reporters and clerks (60—500)	3	3		11,091		11,163
Servants (23—31)	5	5		1,548		1,572
Probable Savings				—39		—35
Total .. Voted ..			12,886	12,600	7,900	12,700
I-(3) ***Allowances, Honoraria, etc.—***						
Travelling allowance (ordinary)				....		100
Travelling allowance (fixed)				1,800		....
House-rent and other allowances				600		....
Total .. Voted ..			13,676	2,400	900	100
I-(4) **Contingencies—**						
Non-contract contingencies—						50
Service postage and telegrams				100		
Telephone charges				200		210
Other charges				100		140
Total .. Voted ..			1,674	400	400	400
TOTAL—Provincial Legislative Council .. Voted ..			59,372	47,800	20,800	13,200
DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.						
J-ELECTIONS FOR LEGISLATURES						
Bye elections			595	300	....	1,000
Preparation of electoral rolls			....	....	....	2,20,000
Total .. Voted ..			595	300	....	2,21,000

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 HOME DEPARTMENT	*Charged* ..	*47,354*	*48,700*	*47,500*	*51,600*
	Voted ..	1,99,147	2,09,400	2,31,500	2,34,300
K-2 POLITICAL AND SERVICES DEPARTMENT	*Charged* ..	*48,696*	*45,500*	45,500	*45,500*
	Voted ..	1,23,495	1,20,900	1,39,500	1,23,700
K-3 SEPARATE DEPARTMENT	Voted ..	64,970	53,800	60,200	61,600
K-4 FINANCE DEPARTMENT	*Charged* ..	*56,541*	*69,500*	*72,200*	*73,800*
	Voted ..	2,12,115	2,18,000	1,98,100	1,96,200
K-5 REVENUE DEPARTMENT	*Charged* ..	*47,781*	*50,300*	*64,500*	*46,400*
	Voted ..	1,99,973	2,13,800	2,02,500	2,09,100
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS	*Charged* ..	*36,333*	*37,500*	*49,400*	*56,300*
	Voted ..	3,35,049	2,02,500	*2,05,100*	1,92,500
K-7 LEGAL DEPARTMENT	*Charged* ..	*66,374*	*84,000*	*96,000*	*87,500*
	Voted ..	1,36,128	1,26,000	1,26,000	1,29,100
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT ..	*Charged* ..	*458*	....	....	....
	Voted ..	1,26,130	1,26,900	1,94,000	1,89,200
K-9 SECRETARIAT RECORD OFFICE	Voted ..	31,675	31,300	32,200	32,900
PASSPORT BRANCH	*Charged* ..	*—13*	....	....	....
	Voted ..	3,553	1,400	1,600	—800
Total	*Charged* ..	*3,03,524*	*3,35,500*	*3,75,100*	*3,61,100*
	Voted ..	14,32,235	13,04,000	13,90,700	13,67,800
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged* ..	*—6,000*	*—6,000*	*—6,000*	*—6,000*
	Voted ..	—41,000	—41,200	—41,200	—41,200
TOTAL ..	*Charged* ..	*2,97,524*	*3,29,500*	*3,69,100*	*3,55,100*
	Voted ..	13 91,235	12,62,800	13,49,500	13,26,600
GRAND TOTAL—Civil Secretariat ..		16,88,759	15,92,300	17,18,600	16,81,700

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-1 HOME DEPARTMENT.						
K-1 (1) Pay of Officers—						
Secretary (3,000) .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (grade pay plus special pay 150) .. *Charged* ..	*1*	*1*		*11,000*		*9,800*
Assistant Secretaries (600—800 and duty allowance of Rs. 30 for one post) .. .. .. Voted ..	2	2		19,000		19,300
Leave salary .. .. .. *Charged* ..				....		*3,900*
Leave salary .. .. .. Voted ..				3,200		1,400
Total .. *Charged* ..			*45,256*	*47,000*	*45,200*	*49,700*
Total .. Voted ..			21,915	22,200	22,200	20,700
K-1 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	32	32		1,10,144		1,04,908
Clerks, typists, etc. (50—300)	32	32		46,674		47,792
Servants (17—28)	17	17		4,782		4,830
Leave salary				7,000		7,470
Total .. Voted ..			1,59,857	1,68,600	1,65,700	1,65,000
K-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*300*		*600*
Travelling allowance (ordinary) .. .. Voted ..				100		300
House-rent and other allowances .. .. *Charged* ..				*1,400*		*1,300*
House-rent and other allowances .. .. Voted ..				9,500		9,500
Total .. *Charged* ..			*2,098*	*1,700*	*2,300*	*1,900*
Total .. Voted ..			7,302	9,600	9,600	9,800
K-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				600		550
Purchase and repairs of furniture				200		250
Purchase of books and periodicals				550		400
Other charges				2,650		1,800
Non-contract contingencies—						
Service postage and telegrams				5,000		5,800
Total .. Voted ..			10,073	9,000	13,000	8,800
K-1 (5) Grants-in-aid, Contributions, etc.—						
Grants-in-aid to War Publicity Committees					42,000	60,000
Deduct—Amount transferred to "63, Extraordinary Charges" ..					—21,000	—30,000
Total .. Voted ..			....	....	21,000	30,000
TOTAL, Home Department .. *Charged* ..			*47,354*	*48,700*	*47,500*	*51,600*
TOTAL, Home Department .. Voted ..			1,99,147	2,09,400	2,31,500	2,34,300

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) (1) Pay of Officers—						
Chief Secretary (*3,000 plus 750* special pay) .. *Charged* ..	*1*	*1*		*45,000*		*45,000*
Deputy Secretary (1,250) .. .. Voted ..	1	1		15,000		15,000
Assistant Secretary (600—800) .. .. Voted ..	1	1		8,400		9,000
Total .. *Charged* ..			*48,105*	*45,000*	*45,000*	*45,000*
Total .. Voted ..			22,809	23,400	29,500	24,000
K-2 (a) (2) Pay of Establishment—						
Superintendents and Assistants (100—600)	18	18		53,650		52,740
Clerks, typists, etc. (50—300)	20	21		28,360		30,426
Servants (17—31)	14	14		3,390		3,408
Temporary establishment				600		900
Probable savings				....		—74
Total .. Voted ..			87,128	86,000	86,000	87,400
K-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) .. *Charged* ..				*300*		*300*
Travelling allowances (ordinary) .. Voted ..				500		500
House-rent and other allowances .. *Charged* ..				*200*		*200*
House-rent and other allowances .. Voted ..				5,000		5,000
Total .. *Charged* ..			*591*	*500*	*500*	*500*
Total .. Voted ..			6,216	5,500	7,500	5,500
K-2 (a) (4) Contingencies—						
Contract contingencies—						
Carriage of records				980		900
Purchase and repairs of furniture				500		400
Purchase of books and periodicals				300		250
Other charges				220		250
Non-contract contingencies—						
Service postage and telegrams				4,000		4,000
Total .. Voted ..			7,342	6,000	16,000	5,800
K-2 (a) (5) Grants-in-aid, Contributions, etc.—						
Grants-in-aid to War Loans Committees			....	....	1,000	2,000
Deduct—Amount transferred to "63, Extraordinary Charges" ..			....	....	—500	—1,000
Total .. Voted ..			....	....	500	1,000
TOTAL, Political and Services Department .. *Charged* ..			*48,696*	*45,500*	*45,500*	*45,500*
TOTAL, Political and Services Department .. Voted ..			1,23,495	1,20,900	1,39,500	1,23,700

DETAILED ACCOUNT No. 25 C.K. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments—contd.**	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (b) Passport Branch of the Political and Services Department of the Secretariat.						
K-2 (b) (1) Pay of Officers—						
Passport Officer (special pay 200) .. .. *Charged* ..			*2,387*	*2,400*	*2,400*	*2,400*
K-2 (b) (2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—600)	7	7		18,789		15,917
Servants (23)	2	2		552		552
Probable savings				—941		—469
Total .. Voted ..			23,010	18,400	18,400	16,000
K-2 (b) (3) Contingencies—						
Non-contract contingencies (service postage)				900		300
Office expenses						600
Total .. Voted ..			926	900	900	900
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2 400*	*—2,400*	*—2,400*	*—2,400*
Voted ..			—20,383	—17,900	—17,700	—17,700
Total, Passport Branch .. *Charged* ..			*—13*	....	....	....
Voted ..			3,553	1,400	1,600	—800

DETAILED ACCOUNT No. 25-C.K. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments—contd.**	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd*						
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2		4,036		4,204
Servants, Hamals, etc. (23—37)	28	29		8,328		8,552
Leave salary				836		644
Total .. Voted ..			12,480	13,200	13,300	13,400
K-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				} 800		470
House-rent and other allowances						330
Total .. Voted ..			563	800	800	800
K-3 (3) Contingencies—						
Contract contingencies—						
Carriage of records				7,560		7,600
Purchase of books and periodicals				500		500
Telephone charges				10,800		11,000
Electric charges				8,000		8,000
Water charges				3,000		3,000
Indian and Reuters news agency charges				5,040		12,600
Other charges				700		690
Non-contract contingencies—						
Rents, rates and taxes				1,710		1,550
Service postage and telegrams				200		200
Pay of inferior servants				2,290		2,260
Total .. Voted ..			51,927	39,800	46,100	47,400
TOTAL, Separate Department—Voted ..			64,970	53,800	60,200	61,600

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-4—FINANCE DEPARTMENT.						
K-4 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Deputy Secretaries (1,000—2,250 + *special pay* 200 *each*) .. .. { *Charged* ..	*1*	*2*		*19,800*		*33,500*
Voted ..	1	..		23,260		....
Assistant Secretaries (500—800) .. Voted ..	2	2		17,340		18,200
Leave salary .. .. .. *Charged* ..				*12,000*		....
Total .. { *Charged* ..			*54,900*	*67,800*	*67,100*	*69,500*
Total .. { Voted ..			38,862	40,600	27,200	18,200
K-4 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	28	30		98,269		1,02,974
Clerks, typists, etc. (50—300)	31	31		46,720		46,917
Servants (23—28)	16	16		4,656		4,656
Temporary establishment				18,200		16,000
Probable savings				—1,645		—2,547
Total .. Voted ..			1,61,840	1,66,200	1,62,000	1,68,000
K-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. { *Charged* ..				*400*		*900*
Travelling allowance (ordinary) .. .. { Voted ..				900		500
House-rent and other allowances .. .. { *Charged* ..				*1,300*		*3,400*
House-rent and other allowances .. .. { Voted ..				3,300		1,400
Total .. { *Charged* ..			*1,641*	*1,700*	*5,100*	*4,300*
Total .. { Voted ..			3,220	4,200	2,200	1,900
K-4 (4) Contingencies—						
Contract contingencies—						
Carriage of records				200		200
Purchase and repairs of furniture				150		150
Purchase of books and periodicals				400		1,600
Petty supplies				350		300
Other charges				....		50
Non-contract contingencies—						
Service postage and telegrams				2,900		2,700
Total .. Voted ..			3,588	4,000	3,600	5,000
K-4 (5) Establishment and other charges payable to other Governments Departments, etc.—						
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an accountant for maintaining *pro-forma* accounts of the late Development Department ..			4,605	3,000	3,100	3,100
TOTAL, Finance Department .. { *Charged* ..			*56,541*	*69,500*	*72,200*	*73,800*
TOTAL, Finance Department .. { Voted ..			2,12,115	2,18,000	1,98,100	1,96,200

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*	Strength, 1940–41.	Strength, 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940-41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*						
K-5 REVENUE DEPARTMENT.						
K-5 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (450—1,350 + Spl. pay 150) .. *Charged* ..	*1*	*1*		*11,000*		*9,800*
Assistant Secretaries (600—800) .. .. Voted ..	2	2		17,900		17,700
Total .. *Charged* ..			*43,649*	*47,000*	*63,100*	*45,800*
Total .. Voted ..			16,820	17,900	22,300	17,700
K-5 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	27	27		86,862		88,740
Clerks, typists, etc. (50—300)	42	42		64,182		65,915
Servants (23—30)	15	15		4,356		4,356
Temporary establishment				25,000		22,600
Leave salary				7,200		989
Total .. Voted ..			1,71,544	1,87,600	1,68,500	1,82,600
K-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*300*		*300*
Travelling allowance (ordinary) .. .. Voted ..				300		300
House-rent and other allowances .. .. *Charged* ..				*3,000*		*300*
House-rent and other allowances .. .. Voted ..				1,400		1,300
Total .. *Charged* ..			*4,132*	*3,300*	*1,400*	*600*
Total .. Voted ..			2,000	1,700	1,700	1,600
K-5 (4) Contingencies—						
Contract contingencies—						
Carriage of records				400		400
Purchase of books and periodicals				400		400
Petty supplies				200		200
Other charges				100		200
Non-contract contingencies—						
Service postage and telegrams				5,500		6,000
Total .. Voted ..			9,609	6,600	10,000	7,200
TOTAL, Revenue Department .. *Charged* ..			*47,781*	*50,300*	*64,500*	*46,400*
TOTAL, Revenue Department .. Voted ..			1,99,973	2,13,800	2,02,500	2,09,100

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.						
K-6 (1) Pay of Officers—						
Secretary (3,000) .. .. .. *Charged* ..	*1*	*1*		*36,000*		*36,000*
Deputy Secretary (1,000—2,250 *plus* special pay 200) *Charged* ..	..	*1*		....		*17,100*
Deputy Secretary (1,000—2,250 *plus* special pay 200) Voted ..	1	..		12,600		....
Assistant Secretaries (600—950) .. .. Voted ..	2	2		20,200		16,700
Controller of Prices (1,200)	..	1		....		14,400
Leave salary				1,900		4,900
Total .. *Charged* ..			*35,800*	*36,000*	*47,200*	*53,100*
Total .. Voted ..			30,700	34,700	37,400	36,000
K-6 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	26	26		76,660		78,968
Clerks, typists, etc. (50—300)	34	34		49,498		45,056
Servants (23—28)	14	14		4,104		4,104
Temporary establishment				23,200		16,700
Leave salary				1,738		....
Probable savings				....		—828
Total .. Voted ..			1,51,233	1,55,200	1,55,000	1,44,000
K-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*200*		*200*
Travelling allowance (ordinary) .. .. Voted ..				300		300
House-rent and other allowances .. .. *Charged* ..				*300*		*3,000*
House-rent and other allowances .. .. Voted ..				2,900		2,300
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				*1,000*		....
Total .. *Charged* ..			*533*	*1,500*	*2,200*	*3,200*
Total .. Voted ..			2,662	3,200	2,500	2,600
K-6 (4) Contingencies—						
Contract contingencies—						
Carriage of records				600		150
Purchase and repairs of furniture				250		600
Purchase of books and periodicals				750		250
Other charges				200		700
Non-contract contingencies—						
Service postage and telegrams				3,500		4,000
Total .. Voted ..			1,46,447	5,300	6,000	5,700
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—						
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments .. .. .. Voted ..			4,007	4,100	4,200	4,200
TOTAL, General and Educational Departments .. *Charged* ..			*36,333*	*37,500*	*49,400*	*56,300*
TOTAL, General and Educational Departments .. Voted ..			3,35,049	2,02,500	2,05,100	1,92,500

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-7 LEGAL DEPARTMENT.							
K-7 (1) Pay of Officers—							
Secretary and Legal Remembrancer (3,000)	*Charged*	1	1		*36,000*		*36,000*
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200)	*Charged*	1	1		*20,700*		*22,000*
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200).	*Charged*	1	1		*18,900*		*19,800*
Assistant Secretaries (600—800)	Voted	2	2		18,600		18,600
Personal Assistant to the Remembrancer of Legal Affairs (275—380) (special pay Rs. 75)	Voted	1	1		4,800		5,016
Solicitor and Assistant Solicitor to Government (170—900)	Voted	2	2		9,700		10,080
Leave salary	*Charged*				*6,000*		*7,200*
	Voted				2,200		3,304
Total	*Charged*			*62,284*	*81,600*	*93,600*	*85,000*
	Voted			41,490	35,300	35,300	37,000
K-7 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		14	14		44,407		43,638
Clerks, reservists, etc. (50—200)		23	24		31,695		33,235
Servants (23—28)		15	15		4,320		4,044
Temporary establishments					....		300
Probable savings					—3,422		—3,017
Total	Voted			81,613	77,000	77,000	78,200
K-7 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*700*		*700*
	Voted				1,000		1,200
House-rent and other allowances	*Charged*				*1,700*		*1,800*
	Voted				6,300		6,300
Total	*Charged*			*4,090*	*2,400*	*2,400*	*2,500*
	Voted			7,168	7,300	7,300	7,500
K-7 (4) Contingencies—							
Contract contingencies—							
Carriage of records					610		610
Purchase and repairs of furniture					385		200
Petty supplies					80		80
Other charges					25		210
Non-contract contingencies—							
Service postage and telegrams					1,300		1,300
Purchase of books and periodicals					2,000		2,000
Law charges					2,000		2,000
TOTAL	Voted			5,857	6,400	6,400	6,400
TOTAL, Legal Department	*Charged*			*66,374*	*84,000*	*96,000*	*87,500*
	Voted			1,36,128	1,26,000	1,26,000	1,29,100

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.						
K-8 (1) Pay of Officers—						
Director of Information (1,700) .. .. .. Voted ..	1	1		15,600		20,400
Assistant Directors of Information (440—600) .. Voted ..	1	2		5,400		11,150
Oriental Translator (350—500) .. .. .. Voted ..	1	1		4,500		4,750
Portuguese Translator (75) .. .. .. Voted ..	1	1		900		900
Total .. *Charged* ..			*458*	....	....	....
Total .. Voted ..	4		15,356	26,400	32,800	37,200
K-8 (2) Pay of Establishment—						
Translators and Assistant to the Oriental Translator (70—375) ..	22	22		52,254		50,666
Librarian and Stenographer (100—200)	3	2		8,165		2,800
Clerks (50—200)	9	9		15,808		14,954
Servants (23—27)	11	11		3,372		3,420
Temporary establishment				8,500		12,328
Leave salary				801		432
Total .. Voted ..			92,377	88,900	99,100	84,600
K-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. fixed .. ordinary .. Voted ..				1,800		700 1,600
House-rent and other allowances .. .. Voted ..				1,100		600
Total .. Voted ..			1,623	2,900	3,700	2,900
K-8 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,800		1,880
Telephone charges				180		180
Other charges				1,120		1,840
Non-contract contingencies (service postage and telegrams)				5,600		60,600
Total .. Voted ..			16,774	8,700	58,400	64,500
TOTAL, Publicity Office and Translators' Department .. *Charged* ..			*458*	....	....	....
TOTAL, Publicity Office and Translators' Department .. Voted ..			1,26,130	1,26,900	1,94,000	1,89,200

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Officers				600		600
Total .. Voted ..			....	600	600	600
K-9 (2) Pay of Establishment—						
Record-keeper (215—305)	1	1		5,728		3,278
Clerks (60—220)	7	7		11,190		14,242
Servants (23—37)	12	12		3,806		3,818
Temporary establishment				3,400		3,462
Probable saving				—24		....
Total .. Voted ..			24,395	24,100	24,700	24,800
K-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance				1,100		900
Total .. Voted ..			783	1,100	800	900
K-9 (4) Contingencies—						
Contract contingencies—						
Electric charges				100		100
Other charges				200		190
Non-contract contingencies (photographic materials)				5,200		6,300
Service postage and telegrams				....		10
Total .. Voted ..			6,497	5,500	6,100	6,600
TOTAL, Secretariat Record Office .. Voted ..			31,675	31,300	32,200	32,900

DETAILED ACCOUNT No. 25-C.L. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments—contd.**	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
L-PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*		*36,000*		*36,000*
Members (*2,000*)	*2*	*2*		*48,000*		*48,000*
Secretary (*1,000—1,500*)	*1*	*1*		*15,500*		*16,700*
Total .. *Charged* ..			*1,05,400*	*99,500*	*99,500*	*1,00,700*
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*5*	*5*		*11,937*		*12,207*
Clerks (*50—190*)	*6*	*6*		*5,709*		*5,985*
Servants (*23-27*)	*8*	*9*		*2,280*		*2,304*
Leave salary				*674*		*204*
Temporary establishment				....		*400*
Total .. *Charged* ..			*20,518*	*20,500*	*21,600*	*21,100*
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance				*2,000*		*2,000*
House-rent and other allowances				*1,100*		*1,100*
Fees to examiners in connection with competitive examinations ..				....		*1,000*
Total .. *Charged* ..			*1,830*	*3,100*	*3,900*	*4,100*
L-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*400*		*400*
Rents, rates and taxes				*350*		*350*
Telephone charges				*1,300*		*1,350*
Advertisement charges				*2,650*		*2,900*
Other charges				*300*		*300*
Total .. *Charged* ..			*5,551*	*5,000*	*5,000*	*5,300*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. .. *Charged* ..			*—33,285*	*—32,000*	*—32,500*	*—32,800*
TOTAL .. Public Service Commission .. *Charged* ..			*1,00,014*	*96,100*	*97,500*	*98,400*

DETAILED ACCOUNT No. C. M. GENERAL ADMINISTRATION C-Secretariat and Headquarters Establishments—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised, Estimate 1940-41.	Budget Estimate, 1941-42.
M-BOARD OF REVENUE, ETC.				
BOMBAY REVENUE TRIBUNAL.				
M-(1) Pay of Establishment—				
Temporary establishment		1,100		1,600
Total Voted ..	540	1,100	1,200	1,600
M-(2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		1,000		1,200
House-rent and other allowances		9,600		9,600
Total Voted ..	5,610	10,600	11,100	10,800
M-(3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		570		570
Other charges		130		130
Total Voted ..	254	700	700	700
Total, Board of Revenue, etc.—Bombay Revenue Tribunal .. Voted ..	6,404	12,400	13,000	13,100

DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940-41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
N-SETTLEMENT COMMISSIONER AND DIRECTOR OF LAND RECORDS.			Rs.	Rs.	Rs.	Rs.
DETAILS.						
N (1) Pay of Officers—						
Settlement Commissioner and Director of Land Records (1,510 + special pay 250) .. .. *Charged* ..	*1*	*1*		*20,400*		*21,400*
Office superintendent (200—260) .. .. Voted ..	1	1		4,100		3,100
Leave salary .. .. .. *Charged* ..				....		*2,900*
Leave salary .. .. .. Voted ..				....		800
Total .. *Charged* ..			*32,508*	*20,400*	*25,300*	*24,300*
Total .. Voted ..			3,618	4,100	3,000	3,900
N (2) Pay of Establishment—						
Clerks (60—140)	5	6		6,005		6,660
Servants (17—30)	7	7		1,669		1,680
Temporary establishment				....		680
Probable savings				—74		—20
Total .. Voted ..			7,888	7,600	8,600	9,000
N (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,400*		*2,000*
Travelling allowance (ordinary) .. .. Voted ..				900		800
Travelling allowance (fixed) .. .. *Charged* ..				*200*		....
Total .. *Charged* ..			*2,253*	*2,600*	*3,000*	*2,000*
Total .. Voted ..			784	900	1,000	800
N (4) Contingencies—						
Contract contingencies—						
Carriage of records				350		200
Other charges				150		200
Non-contract contingencies—						
Service postage and telegrams				1,400		1,400
Total .. Voted ..			1,729	1,900	1,900	1,800
TOTAL, Settlement Commissioner and Director of Land Records *Charged*			*34,761*	*23,000*	*28,300*	*26,300*
TOTAL, Settlement Commissioner and Director of Land Records Voted			14,019	14,500	14,500	15,500
DETAILED ACCOUNT No. 25-CO. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.						
O-LOCAL FUND AUDIT ESTABLISHMENT.						
O-(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost of Local Fund Audit establishment payable to the Central Government .. .. Voted ..			1,73,724	1,77,400	1,76,500	1,72,300
Leave and pension contribution for gazetted officers and establishments .. .. Voted ..			39,727	41,400	39,200	39,000
TOTAL, Local Fund Audit Establishment .. Voted ..			2,13,451	2,18,800	2,15,700	2,11,300

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners.	Strength. 1940-41.	Strength. 1941-42.	Acounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
P-Commissioners.						
P-(1) Pay of Officers—						
Commissioner, Northern Division (*3,500*) *Charged* ..	*1*	1		*42,000*		*42,000*
Do. Central Division (*3,000*) „ ..	*1*	1		*36,000*		*42,000*
Do. Southern Division (*3,500*) „ ..	*1*	1		*42,000*		*36,000*
Assistant Commissioners— Voted ..						
Northern Division (300—850)	2	2		16,446		16,430
Central Division (300—520)	2	2		11,990		11,060
Southern Division (300—520)	2	2		11,778		12,120
Head clerks and chitnises— Voted ..						
Northern Division (200—260)	2	2		5,241		5,383
Central Division (200—260)	2	2		5,305		5,544
Southern Division (200—260)	2	2		5,340		5,163
TOTAL .. *Charged* ..			*1,24,237*	*1,20,000*	*1,28,000*	*1,20,000*
TOTAL .. Voted ..			61,407	56,100	56,000	55,700
P-(2) Pay of Establishment—						
Clerks—						
Northern Division (25—140)	18	19		19,787		20,634
Central Division (30—200)	18	18		21,386		21,826
Southern Division (25—140)	15	15		14,506		15,610
Servants—						
Northern Division (17—35)	15	15		3,348		3,348
Central Division (17—22)	14	13		3,114		2,880
Southern Division (9—21)	18	18		3,300		3,300
Leave salary—						
Southern Division				994		....
Probable savings—						
Northern Division				—135		—582
Central Division				....		—1,006
Sourthern Division				....		—10
TOTAL .. Voted ..			65,103	66,300	66,000	66,000
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed— *Charged* ..						
Northern Division				*2,340*		*2,340*
Central Division				*2,340*		*2,340*
Southern Division				*2,340*		*2,340*
Travelling allowance—ordinary— *Charged* ..						
Northern Division				*1,480*		*1,080*
Central Division				*300*		*300*
Southern Division				*1,300*		*1,000*

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
P-Commissioners—concld.	Rs.	Rs.	Rs.	Rs.
P-(3) Allowances, Honoraria, etc.—contd.				
Travelling allowance—fixed— .. .. .. Voted ..				
Northern Division		180		310
Central Division		180		1,280
Southern Division		180		180
Travelling allowance—ordinary .. .. .. Voted ..				
Northern Division		3,500		2,550
Central Division		3,260		3,400
Southern Division		3,600		3,980
TOTAL .. *Charged* ..	*9,431*	*10,100*	*17,000*	*9,400*
TOTAL .. Voted ..	13,355	10,900	13,000	11,700
P-(4) Contingencies—				
Contract contingencies—				
Northern Division		2,280		2,871A
Central Division		2,900		3,000B
Southern Division		2,025		2,025C
Non-contract contingencies—				
Northern Division		3,677		3,436D
Central Division		2,086		2,236E
Southern Division		2,332		2,332F
TOTAL .. Voted ..	17,103	15,300	17,000	15,900
TOTAL, Commissioners .. *Charged* ..	*1,33,668*	*1,30,100*	*1,45,000*	*1,29,400*
TOTAL, Commissioners .. Voted ..	1,56,968	1,48,600	1,52,000	1,49,300
	2,90,636	2,78,700	2,97,000	2,78,700

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	1,667	1,150	1,000
Purchase and repairs of furniture .	50	100	50
Books and publications ..	100	250	25
Telephone charges ..	420	600	360
Electric charges ..	230	200	50
Petty supplies ..	404	300	50
Other charges ..	..	400	490
Total ..	2,871	3,000	2,025

Details.	D Rs.	E Rs.	F Rs.
Rents, rates and taxes ..	228	..	..
Service postage and telegrams ..	3,100	2,200	2,200
Pay of inferior servants ..	108	36	132
Total ..	3,436	2,236	2,332

DETAILED ACCOUNT No. 25-E.Q.R.S.T. GENERAL ADMINISTRATION. E-District Administration.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
District Administration.					
SUMMARY.					
Q-GENERAL ESTABLISHMENT	*Charged* ..	*4,94,917*	*7,04,900*	*5,28,000*	*6,25,100*
	Voted ..	20,65,138	19,91,600	20,73,000	20,64,400
R-SUB-DIVISIONAL ESTABLISHMENT	Voted ..	20,19,514	19,70,900	20,15,000	20,03,000
S-OTHER ESTABLISHMENT	Voted ..	33,47,791	33,54,700	33,50,000	33,23,100
T-ESTABLISHMENT CHARGES PAYABLE TO OR RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	*—3,37,000*
	Voted ..	—38,28,613	—38,27,700	—38,28,700	—38,29,600
TOTAL, District Administration ..	*Charged* ..	*1,57,917*	*3,67,900*	*1,91,000*	*2,88,100*
	Voted ..	36,03,830	34,89,500	36,09,300	35,60,900

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Q—GENERAL ESTABLISHMENTS.						
Q-1. GENERAL ESTABLISHMENT.						
Q-1 (1) Pay of Officers—						
Collectors and Magistrates (1,000—2,250) .. *Charged* ..	16	17		*3,36,900*		*3,19,900*
Collectors and Magistrates (1,000—2,250) .. Voted ..	2	1		37,545		20,400
Assistant Collectors and Magistrates (*450—1,350*) .. *Charged* ..	*28*	32		*2,30,400*		*2,16,800*
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200) .. .. Voted ..	34	43		2,20,651		2,36,407
Head clerks and chitnises to Collectors (200—400).. Voted ..	38	38		1,12,204		1,17,824
Leave salary .. .. *Charged* ..				*50,000*		....
Leave salary .. .. Voted ..				50,000		27,269
Deduct—Recoveries on account of family allotments of Officers .. .. .. *Charged* ..						*—1,600*
TOTAL .. *Charged* ..			*4,08,024*	*6,17,300*	*4,40,000*	*5,35,100*
TOTAL .. Voted ..			4,68,110	4,20,400	4,46,000	4,01,900
Q-1 (2) Pay of Establishment—						
Clerks—						
Northern Division (25—140)	179	184		1,67,424		1,67,454
Central Division (25—150)	245	246		2,07,252		2,10,624
Southern Division (25—140)	150	150		1,25,348		1,22,122
Lump provision for extra establishment appointed under the Bombay Tenancy Act				....		55,000
Servants—						
Northern Division (15—23)	153	151		32,312		31,588
Central Division (10—22)	169	169		32,244		33,028
Southern Division (10—20)	112	108		20,676		19,884
Temporary establishment—						
Northern Division				300		2,900
Central Division				360		400
				3,000		....
Probable savings—						
Northern Division				....		—2,000
Central Division				—10,016		—4,000
Southern Division				—4,000		—5,000
TOTAL—Voted ..			5,62,213	5,74,900	5,70,000	6,32,000

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Q-GENERAL ESTABLISHMENTS—*contd.*				
Q-1 GENERAL ESTABLISHMENT—contd				
Q-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. {fixed .. ..} ordinary ..} *Charged* {		*70,452*		*73,000*
		12,148		*16,814*
Travelling allowance .. .. fixed .. .. Voted ..		3,840		3,360
Travelling allowance fixed— Voted ..				
Northern Division		13,554		14,334
Central Division		25,205		26,072
Southern Division		18,120		16,909
Travelling allowance ordinary— Voted ..				
Northern Division		14,000		13,000
Central Division		15,085		15,800
Southern Division		18,000		19,600
House-rent and other allowances— Voted ..				
Northern Division		6,420		6,570
Central Division		396		396
Southern Division		180		180
House rent and other allowances .. .. .. *Charged* ..		....		*225*
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..		*5,000*		....
Probable savings .. .. {*Charged* .. Voted ..}		....		*—39*
		....		—21
TOTAL .. {*Charged* .. Voted ..}	*84,434*	*87,600*	*88,000*	*90,000*
	1,27,460	1,14,800	1,28,500	1,16,200
Q-1 (4) Contingencies—				
Service postage and telegrams—				
Northern Division		82,000		88,000
Central Division		1,22,000		1,29,500
Southern Division		89,500		93,000
Non-contract contingencies—				
Central Division		100		....
Scheme of village publicity and propoganda by means of cinema outfit		....		35,000A
TOTAL .. Voted ..	3,38,784	2,93,600	3,52,000	3,45,500

A—Under the control of Secretary to the Government of Bombay, Home Department.

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1940–41.	Strength. 1940–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-1 GENERAL ESTABLISHMENT—concld.						
Q-1 (5) Grants-in-aid .. .. .. *Charged* ..			*2,222*	....	....	....
Q-1 (6) Establishment charges payable to or recoverable from other Governments and Departments—						
Add—Special pay and allowances of the Superintendent of Mahableshwar. *Charged* ..			*+237*	....		....
Voted ..			+1,202	+1,200		+1,200
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. .. Voted ..			—660	—700		—700
Total .. *Charged* ..			*+237*	....	....	....
Voted ..			+542	+500	+500	+500
TOTAL, Q-1 General Establishment .. *Charged* ..			*4,94,917*	*7,04,900*	*5,28,000*	*6,25,100*
Voted ..			14,97,109	14,04,200	14,97,000	14,96,100
Q-2 TREASURY ESTABLISHMENT.						
Q-2 (1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	1	1		3,994		4,200
Central Division (200—400)	1	1		4,106		4,200
Southern Division (200—400)	1	1		4,200		4,800
TOTAL .. Voted ..			16,068	12,300	14,000	13,200

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-2 TREASURY ESTABLISHMENT—contd.						
Q-2 (2) Pay of Establishment—						
Head Accountants and clerks, etc.—						
Northern Division (25—300)	167	167		1,47,388		1,46,890
Central Division (25—300)	260	260		2,29,277		2,19,178
Southern Division (25—300)	137	138		1,26,626		1,26,456
Temporary establishment—						
Northern Division				3,300		3,300
Central Division				....		1,900
Southern Division				....		2,400
Servants—						
Northern Division (13—20)	75	76		14,412		14,628
Central Division (10—20)	70	70		12,948		12,912
Southern Division (10—17)	61	61		10,764		10,044
Leave salary (N. D.)				1,400		....
Probable savings—						
Central Division				—6,500		—12,608
Southern Division				—2,315		—8,000
TOTAL .. Voted ..			5,12,117	5,37,300	5,21,000	5,17,100
Q-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division				900		800
Central Division				2,000		1,800
Southern Division				1,000		1,000
House-rent and other allowances— Voted—						
Northern Division				3,000		2,990
Central Division				60		60
Southern Division				140		150
Total .. Voted ..			6,676	7,100	8,000	6,800

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—concld.				
Q-2 TREASURY ESTABLISHMENT—concld.				
Q-2 (4) Contingencies—				
Contract contingencies—				
Northern Division		1,794		1,774A
Central Division		2,675		2,650B
Southern Division		2,800		2,608C
Non-contract contingencies—				
Pay of inferior servants—				
Northern Division		84		137
Southern Division		325		350
Central Division		440		450
Rents, rates and taxes—				
Northern Division		56		56
Southern Division		....		15
Service postage and telegram—				
Northern Division		7,526		7,680
Central Division		10,000		10,480
Southern Division		4,500		4,500
Total .. Voted ..	32,716	30,200	32,500	30,700
Q-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—				
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..	452	500	500	500
TOTAL, Treasury Establishment .. Voted ..	5,68,029	5,87,400	5,76,000	5,68,300
TOTAL, Q. GENERAL ESTABLISHMENTS .. *Charged* ..	*4,94,917*	*7,04,900*	*5,28,000*	*6,25,100*
TOTAL, Q. GENERAL ESTABLISHMENTS .. Voted ..	20,65,138	19,91,600	20,73,000	20,64,400

Details.	A Rs.	B Rs.	C Rs.
Carriage of records ..	5	300	15
Purchase of books and periodicals.	30	155	55
Purchase and repairs of furniture.	195	30	65
Petty supplies ..	1,402	265	2,060
Lighting charges ..	92	590	358
Other charges ..	50	1,310	55
Total ..	1,774	2,650	2,608

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT.						
R-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	33	33		1,21,612		1,16,253
Central Division (200—400)	63	62		1,89,392		1,83,673
Southern Division (200—400)	50	53		1,53,396		1,72,074
Total .. Voted			4,78,384	4,64,400	4,70,000	4,72,000
R-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200)	293	289		2,86,561		2,81,217
Central Division (25—200)	478	478		4,24,214		4,20,978
Southern Division (25—200)	432	431		3,75,305		3,66,454
Servants—						
Northern Division (11—20)	357	361		64,944		65,844
Central Division (9—20)	576	576		1,00,164		99,096
Southern Division (9—18)	459	455		79,412		78,768
Temporary establishment—						
Northern Division				1,200		1,200
Central Division				1,800		2,000
Southern Division				3,200		3,800

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT—concld.				
Leave salary—				
Northern Division		....		7,200
Central Division		....		8,443
Southern Division		3,000		13,000
Probable savings—				
Central Division		—10,000		....
TOTAL .. Voted ..	13,50,286	13,29,800	13,45,000	13,48,000
R-(3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,200		20,160
Central Division		34,900		34,772
Southern Division		27,600		29,160
Travelling allowance (ordinary)—				
Northern Division		23,500		23,500
Central Division		32,400		34,000
Southern Division		36,500		39,800
House-rent and other allowances—				
Northern Division		1,090		1,092
Central Division		510		516
TOTAL .. Voted ..	1,90,844	1,76,700	2,00,000	1,83,000
TOTAL, Sub-Divisional Establishment .. Voted ..	20,19,514	19,70,900	20,15,000	20,03,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT.						
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
S-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,054	1,054		4,33,763		4,25,353
Central Division („)	1,822	1,822		7,19,708		7,11,729
Southern Division („)	647	647		2,79,311		2,78,206
Servants—Southern Division—3 (14), 7 (13), 15 (12) and 84 (11) ..	109	109		6,514		6,678
Leave salary—						
Northern Division				9,000		....
Central Division				8,000		6,634
Southern Division				3,704		....
Probable savings—						
Northern Division				....		—1,600
Southern Division				....		—1,000
Total .. Voted ..			14,25,876	14,60,000	14,50,000	14,26,000
S-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division				240		240
Central Division				75,000		75,600
Southern Division				2,25,800		2,27,850
Allowances to village servants useful to Government—						
Northern Division				1,17,000		1,16,000
Central Division				32,100		31,650
Southern Division				1,38,000		1,35,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT—contd.				
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—concld.				
Allowances to Heads of village police and watchmen—				
Northern Division		1,26,000		1,26,000
Central Division		2,05,000		2,05,000
Southern Division		2,08,000		2,05,000
Travelling allowance (fixed)—				
Northern Division		30		36
Central Division		36		36
Travelling allowance (ordinary)—				
Northern Division		5,400		5,900
Central Division		3,800		5,000
Southern Division		2,100		4,100
House-rent and other allowances—				
Northern Division		1,294		1,388
Total .. Voted ..	11,62,536	11,39,800	11,40,000	11,38,800
S-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division		12,644		12,644
Central Division		21,792		21,792
Southern Division		7,764		7,764
Other non-contract contingencies—				
Central Division		6,000		6,100
Southern Division		19,000		19,000
TOTAL .. Voted ..	59,221	67,200	67,000	67,300
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	26,47,633	26,67,000	26,57,000	26,32,100

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
S-OTHER ESTABLISHMENT—concld.				
S-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
S-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division		1,26,000		1,26,000
Central Division		2,69,000		2,69,400
Southern Division		94,000		96,400
Remuneration for the collection of land revenue—				
Northern Division		1,900		800
Central Division		24,100		25,000
Southern Division		47,000		48,000
Rewards—				
Northern Division		100		100
Central Division		125		100
Southern Division		75		100
TOTAL .. Voted ..	5,75,436	5,62,300	5,65,000	5,65,900
S-2 (2) Contingencies—				
Village executive officers—				
Northern Division		36,500		36,500
Central Division		61,300		61,400
Southern Division		26,300		26,000
Non-contract contingencies—				
Northern Division		200		200
Southern Division		1,100		1,000
TOTAL .. Voted ..	1,24,722	1,25,400	1,28,000	1,25,100
TOTAL, Pargana and village watandars and village expenses .. Voted ..	7,00,158	6,87,700	6,93,000	6,91,000
TOTAL, OTHER ESTABLISHMENT .. Voted ..	33,47,791	33,54,700	33,50,000	33,23,100

DETAILED ACCOUNT No. 25-E.T. GENERAL ADMINISTRATION. E-District Administration—concld.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
T-Establishment charges payable or recoverable from other Governments, Departments, etc.					
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 60)	*Charged*		—*2,01,000*		—*2,01,000*
	Voted		—19,59,000		—19,59,000
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 67)	Voted		—12,46,000		—12,46,000
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 75)	Voted		—25,500		—25,500
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 82)	Voted		—16,000		—16,000
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 168)	Voted		—25,000		—25,000
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 172)	*Charged*		—*1,36,000*		—*1,36,000*
	Voted		—4,70,200		—4,71,500
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 172)	Voted		—32,000		—32,000
Amount transferred to XVII and 18, Irrigation on account of collection charges of irrigation revenue (pages 29 and 102)	Voted		—54,000		—54,600
Total, Establishment charges payable or recoverable from other Governments, Departments, etc.	*Charged*	—*3,37,000*	—*3,37,000*	—*3,37,000*	—*3,37,000*
	Voted	—38,28,613	—38,28,700	—38,28,700	—38,29,600

DETAILED ACCOUNT No. 25-G-U. GENERAL ADMINISTRATION. G-Miscellaneous.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.				
U-(1) Contingencies—				
Discretionary grants of the Governor		25,000		25,000
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,000

DETAILED ACCOUNT No. 25-G-V. GENERAL ADMINISTRATION. G-Miscellaneous.				
V-MISCELLANEOUS.				
V-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.	*573*	....	....	....
Allowances for selected candidates for I.C.S.	....	....	*4,000*	*19,500*
TOTAL, Miscellaneous .. *Charged* ..	*573*	....	*4,000*	*19,500*

DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous.				
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.		*		*
I. Financed from Provincial Revenues.				
W-1. Rural Development staff transferred to Collectors	....	....	....	**1,77,700**
W-2. Lump provision for discretionary grants to Collectors for Rural Development purposes	....	....	....	**95,000**
W-3. District Rural Development Boards	....	....	....	**41,800**
W-4. Prizes in connection with Village Improvement Schemes	....	....	....	**2,000**
II. Financed from the Government of India grants.				
W-5. Charges in connection with the economic development and improvement of rural areas	....	....	....	**1,76,000**
Total—Voted ..	....	....	....	**4,92,500**

DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.						
I. Financed from Provincial Revenues.						
W-1. RURAL DEVELOPMENT STAFF TRANSFERRED TO COLLECTORS.						
W-1 (1) Pay of Establishment—						
Rural Development Inspectors—						
Northern Division	..	6				10,940
Central Division	..	7				12,770
Southern Division	..	6				10,940
Assistant Rural Development Inspectors—						
Northern Division	..	33				20,460
Central Division	..	55				34,100
Southern Division	..	44				27,280
Servants—						
Northern Division						1,266
Central Division						1,478
Southern Division						1,266
Probable savings—						
Northern Division						—1,300
Central Division						—2,000
Southern Division						—1,700
Total—Voted ..			....	....	.....	1,15,500
W-1 (2) Allowances, Honoraria, etc.—						
Travelling allowances—						
Northern Division						10,000
Central Division						18,000
Southern Division						12,600
Total—Voted ..			....	....	....	40,600

DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
W-1. RURAL DEVELOPMENT STAFF TRANSFERRED TO COLLECTORS—*contd.*	Rs.	Rs.	Rs.	Rs.
W-1 (3) Contingencies—				
Rents, rates and taxes—				
Northern Division				2,000
Central Division				3,600
Southern Division				2,400
Service postage and telegrams—				
Northern Division				1,250
Central Division				2,250
Southern Division				1,500
Carriage of records—				
Northern Division				150
Central Division				250
Southern Division				200
Lighting charges—				
Northern Division				125
Central Division				225
Southern Division				150
Purchase and repairs to furniture—				
Northern Division				300
Central Division				400
Southern Division				300
Other miscellaneous expenditure—				
Northern Division				700
Central Division				1,000
Southern Division				800
Public exhibitions and fairs—				
Northern Division				1,250
Central Division				1,500
Southern Division				1,250
Total—Voted ..	....	....	....	21,600
TOTAL, Rural Development Staff transferred to Collectors—Voted ..	....	....	....	1,77,700

DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
W-2. Lump provision for discretionary grants to Collectors for Rural Development purposes.				95,000*
Total—Voted ..	....	....	....	95,000
W-3. District Rural Development Boards—				
W-3 (1). Pay of Establishment—				
Northern Division				3,096
Central Division				3,608
Southern Division				3,096
Provision for additional staff for District Rural Development Boards				15,000
Total—Voted ..	....	....	....	24,800
W-3 (2). Allowances, Honoraria, etc.—				
Travelling Allowances—				
Northern Division				1,440
Central Division				1,680
Southern Division				1,440
Total—Voted ..	....	....	....	4,560
W-3 (3). Contingencies—				
Northern Division				5,760
Central Division				2,884
Southern Division				2,476
Maintenance of radio sets				2,020
Total—Voted ..	....	....	....	13,140
W-3 (4). Establishment charges payable or recoverable from other Governments, Departments, etc.—				
Amount transferred to 47, Miscellaneous on account of maintenance of radio sets in Development Departments chawls (*vide* page 401)				—700
Total—Voted ..	....	....	....	—700
Total, District Rural Development Board—Voted ..	....	....	....	41,800
W-4. Prizes in connection with Village Improvement Schemes—				
Commissioner, Northern Division				700
Commissioner, Central Division				700
Commissioner, Southern Division				600
Total, Prizes in connection with Village Improvement Schemes—Voted ..	....	....	....	2,000
II. Financed from the Government of India grants.				
W-5. Charges in connection with the economic development and improvement of rural areas—				
Northern Division				26,000
Central Division				75,000
Southern Division				75,000
Total—Voted ..	....	....	....	1,76,000
TOTAL, Expenditure from Rural Reconstruction grants—Voted ..	....	....	....	4,92,500

* This provision will be distributed among the Collectors according to their needs.

DETAILED ACCOUNT No. 25-G. X. GENERAL ADMINISTRATION. G-Miscellaneous—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
X-SPECIAL DEVELOPMENT PROGRAMME.				
X-1. Grants to District Development Boards—				
Northern Division				30,000
Central Division				35,000
Southern Division				30,000
Total—Voted ..	....	....	....	95,000
X-2. Discretionary Grants to Collectors .. .. .. Voted ..				50,000
TOTAL, Special Development Programme—Voted ..	....	....	....	1,45,000

DETAILED ACCOUNT No. 25-H.A-Y. GENERAL ADMINISTRATION. H.A-Charges in England—Secretary of State for India.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Y-Secretary of State for India.					
Y-(a) (1) Leave salaries and deputation pay	*Charged* ..	*7,248*	*3,000*	*3,000*	....
Y-(a) (2) University subventions	Voted ..	9,197	....	....	....
Deduct—1/5th portion recoverable from Sind Government ..	..	—1,900	....	....	....
	Net Voted ..	7,297	....	....	....
Y-(a) (3) Other charges	Voted ..	77	10,680	80	10,680
Y-(b) Loss or gain by exchange	*Charged* ..	*+40*	....	*+5*	....
	Voted ..	+37	....	....	....
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	*7,288*	*3,000*	*3,005*	....
	Voted ..	7,411	10,680	80	10,680
DETAILED ACCOUNT No. 25-H.B-Z. GENERAL ADMINISTRATION. H.B-Charges in England—High Commissioner for India.					
Z-High Commissioner for India.					
Z-(a) (1) Leave salaries and deputation pay	*Charged* ..	*1,67,653*	*36,320*	*7,720*	....
	Voted ..	5,579	....	....	....
Z-(a) (2) Sterling overseas pay	*Charged* ..	*43,320*	*53,360*	*43,800*	*46,680*
Z-(a) (3) Stores for India	Voted ..	275	400	....	400
Z-(a) (4) Allowances for selected candidates for I.C.S. ..	*Charged* ..	*18,467*	*16,440*	*10,640*	*1,560*
Z-(a) (5) (1) Other Charges—(1) Books and periodicals ..	Voted ..	....	....	520	880
(2) *Allotment of Pay of Officers* ..	*Charged* ..	....	....	*1,080*	*1,600*
Z-(b) Share of the cost of High Commissioner's establishment. ..	Voted ..	98,080	89,800	1,13,640	1,08,960
Z-(c) Loss or gain by exchange	*Charged* ..	*+1,200*	....	*+111*	....
	Voted ..	+210	....	+201	....
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*2,35,640*	*1,06,120*	*63,351*	*49,840*
	Voted ..	1,04,144	90,200	1,14,361	1,10,240

27-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A. High court .. .. *Charged* ..	27-A	*12,86,943*	*13,31,900*	*13,02,000*	*13,02,400*
B. Law officers .. .. .. *Charged* ..		*24,000*	*24,000*	*24,000*	*24,000*
Voted ..	27-B	2,68,310	2,58,300	2,63,000	2,65,400
C. Administrator general and official trustee .. Voted ..	27-C	52,495	51,600	52,000	51,800
D. Official Assignee .. .. .. *Charged* ..	27-D	*1,16,569*	*1,09,800*	*1,15,000*	*1,14,900*
E. Coroner's court .. .. .. Voted ..	27-E	12,475	12,800	13,000	13,000
F. Presidency magistrates' courts .. .. Voted ..	27-F	3,09,321	3,05,700	3,13,000	3,45,600
G. Civil and sessions courts .. .. *Charged* ..		*3,41,413*	*4,40,100*	*4,15,000*	*4,66,400*
Voted ..	27-G	28,17,884	27,33,300	27,38,000	27,12,600
H. Courts of small causes .. .. .. Voted ..	27-H	4,01,278	3,94,300	3,97,000	3,94,600
I. Criminal courts .. .. .. *Charged* ..		*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	27-I	7,60,124	7,27,000	7,66,000	7,64,000
J. Pleadership and mukhtearship examination charges .. .. *Charged* ..		*4,139*	*4,300*	*3,000*	*1,800*
K. Charges in England .. .. .. *Charged* ..		*1,10,917*	*48,280*	*26,320*	*30,920*
Voted ..	27-K	254	3,200	3,200	3,000
L. Loss or gain by exchange .. .. *Charged* ..		*608*	....	*46*	....
Voted ..		....	....	6	....
For rounding .. *Charged* ..		....	*—380*	*—366*	*—420*
Voted ..		....	—200	—206	....
TOTAL ..		66,42,730	65,80,000	65,66,000	66,26,000
Charged ..		*20,20,589*	*20,94,000*	*20,21,000*	*20,76,000*
Voted ..		46,22,141	44,86,000	45,45,000	45,50,000

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. Judges	*4,97,947*	*5,44,000*	*5,31,000*	*5,34,000*
A-2. Original side :—				
(a) Prothonotary and Senior Master	*2,26,470*	*2,26,700*	*2,25,000*	*2,18,800*
(b) Translators	*85,047*	*85,900*	*78,000*	*78,900*
A-3. Appellate side :—				
(a) Registrar	*1,78,036*	*1,80,800*	*1,80,000*	*1,84,900*
(b) Reporter	*14,458*	*13,700*	*13,000*	*13,200*
(c) Translators	*44,483*	*44,000*	*41,000*	*43,200*
A-4. Commissioner for taking accounts	*31,524*	*31,600*	*33,000*	*28,800*
A-5. Taxing Master	*29,653*	*29,800*	*25,000*	*28,200*
A-6. Insolvency Registrar	*24,764*	*24,400*	*23,000*	*23,600*
A-7. Clerk of the Crown	*15,047*	*14,900*	*15,000*	*15,000*
A-8. Sheriff	*31,895*	*28,800*	*29,000*	*31,500*
A-9. Court Receiver and Liquidator	*1,07,619*	*1,07,300*	*1,09,000*	*1,02,300*
A-10. Official Assignee	....	....		....
TOTAL .. *Charged* ..	*12,86,943*	*13,31,900*	*13,02,000*	*13,02,400*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 JUDGES.						
A-1 (1) Pay of Officers—						
Chief Justice and puisne judges (4,000—5,000)	*10*	*10*		*4,92,000*		*4,92,000*
Temporary judges (4,000)	*1*	*1*		*48,000*		*48,000*
Assistant judges under training				*2,250*		*3,000*
Lump deduction for probable savings and rounding				*—250*		....
Leave salary				....		*1,200*
Deduct—Recoveries on account of family allotments of officers ..				....		*—12,000*
Total ..			*4,96,546*	*5,42,000*	*5,29,000*	*5,32,200*
A-1 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*1,500*		*1,830*
Compensatory allowance to assistant judges under training ..				*200*		*320*
House rent allowance to assistant judges under training ..				*300*		*450*
Total ..			*1,401*	*2,000*	*2,000*	*2,600*
A-1-(3) Charges recoverable from other Governments etc.—						
Deduct—Contribution ($\frac{1}{3}$th) recoverable from Sind Government on account of the training of I.C.S. Officers for Judicial Department ..			....	....	....	*—800*
Total .. *Charged* ..			*4,97,947*	*5,44,000*	*5,31,000*	*5,34,000*
A-2 ORIGINAL SIDE.						
(a) Prothonotary and Senior Master.						
A-2 (a) (1) Pay of Officers—						
Prothonotary and Senior Master and other officers (275—2,000) ..	*10*	*10*	*74,216*	*74,500*	*75,000*	*64,900*
A-2 (a) (2) Pay of Establishment—						
Superior establishment (50—400) including section writers ..	*63*	*63*		*1,07,200*		*1,07,000*
Inferior establishment (23—30)	*49*	*49*		*14,900*		*15,000*
Temporary establishment				....		....
Total ..			*1,24,808*	*1,22,100*	*1,21,000*	*1,22,000*
A-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*800*		*900*
Total ..			*740*	*800*	*1,000*	*900*
Carried over ..			*1,99,764*	*1,97,400*	*1,97,000*	*1,87,800*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-2-ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(a) Prothonotary and Senior Master—contd.						
Brought forward ..			*1,99,764*	*1,97,400*	*1,97,000*	*1,87,800*
A-2 (a) (4) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				*1,450*		*1,450*
Purchase of books and publications				*1,100*		*1,000*
Purchase and repairs of furniture				*550*		*790*
Binding and die-stamping charges				....		....
Stitching charges for peons' uniforms				*190*		*50*
Telephone charges				*210*		*210*
Non-contract contingencies—						
Rents, rates and taxes				*2,200*		*2,200*
Service postage and telegrams				*70*		*70*
Audit fees				*800*		*800*
Section work charges				*800*		*800*
Lighting charges				*6,838*		*8,000*
Water charges				*1,600*		*1,800*
Subscription for daily cause list				*368*		*360*
Tiffin charges for the delegates to the Parsi Chief Matrimonial Court.				*170*		*170*
Pay of inferior servants				*954*		*1,000*
Total ..			*15,305*	*17,300*	*28,000*	*18,700*
A-2 (a) (5) Establishment charges payable to other Government etc.—						
Cost of Accountant General's establishment doing work for the High Court			*11,401*	*12,000*		*12,300*
TOTAL .. *Charged* ..			*2,26,470*	*2,26,700*	*2,25,000*	*2,18,800*
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (50—650)	*37*	*37*		*86,240*		*71,738*
Inferior establishment (23—27)	*6*	*6*		*1,716*		*1,716*
Lump deduction for probable savings				*—2,456*		....
Leave Salary				....		*5,046*
Total ..			*84,737*	*85,500*	*77,600*	*78,500*
A-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*100*		*100*
Total ..			*58*	*100*	*100*	*100*
A-2 (b) (3) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				*95*		*95*
Purchase of books and publications				*40*		*40*
Purchase and repairs of furniture				*90*		*90*
Other charges				*20*		*20*
Non-contract contingencies—						
Service postage and telegrams				*55*		*55*
Total ..			*252*	*300*	*300*	*300*
TOTAL .. *Charged* ..			*85,047*	*85,900*	*78,000*	*78,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE.						
(a) Registrar.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,500—2,000)+S. P.	1	1		17,900		18,575
Deputy and Assistant Registrars (550—800)	2	2		17,800		17,413
Leave salary				2,200		4,412
Total			38,051	37,900	37,900	40,400
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	57		1,09,602		1,08,543
Inferior establishment (23—33)	41	41		12,576		12,696
Temporary establishment				7,400		8,073
Leave salary				1,422		2,988
Total			1,28,148	1,31,000	1,30,000	1,32,300
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				1,700		1,700
House-rent and other allowances				1,100		1,100
Cost of passages etc.				....		....
Total			2,941	2,800	2,600	2,800
A-3 (a) (4) Contingencies—						
Contract contingencies—						
Telephone charges				510		510
Purchase and repairs of furniture				500		500
Stationery and other petty supplies				1,590		1,590
Purchase of books and publications				1,900		1,900
Non-contract contingencies—						
Service postage and telegrams				2,500		2,775
Audit fees				900		900
Law text books				1,200		1,200
Road and Diet charges				....		25
Total			8,896	9,100	9,500	9,400
TOTAL .. *Charged*			1,78,036	1,80,800	1,80,000	1,84,900
(b) Reporter.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	1	1	12,000	12,000	12,000	12,000
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	1	1	2,300	1,500	1,000	1,000
A-3 (b) (3) Contingencies—						
Contract contingencies (Stationery and other petty supplies)			158	200	....	200
TOTAL .. *Charged*			14,458	13,700	13,000	13,200

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) Translators.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (50—300)	*19*	*19*		*46,235*		*42,884*
Inferior establishment (23)	*1*	*1*		*276*		*276*
Lump deduction for probable savings				*—2,511*		....
Leave salary				....		*40*
Total ..			*44,483*	*44,000*	*41,000*	*43,200*
A-3 (c) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	....	....
TOTAL .. *Charged* ..			*44,483*	*44,000*	*41,000*	*43,200*
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers—						
Master and Registrar in Equity (1,600)	*1*	*1*	*19,200*	*19,200*	*22,700*	*18,000*
A-4 (2) Pay of Establishment—						
Superior establishment (50—300)	*6*	*6*		*10,933*		*8,810*
Inferior establishment (23—27)	*3*	*3*		*840*		*840*
Lump deduction for probable savings				*—173*		....
Leave salary				....		*350*
Total ..			*11,379*	*11,600*	*9,500*	*10,000*
A-4 (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*100*		*100*
Total ..			*88*	*100*	*100*	*100*
A-4 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				*340*		*340*
Non-contract contingencies—						
Service postage and telegrams				*10*		*10*
Audit fees				*350*		*350*
Total ..			*857*	*700*	*700*	*700*
TOTAL .. *Charged* ..			*31,524*	*31,600*	*33,000*	*28,800*
A-5 TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	*1*	*1*		*10,500*		*9,250*
Assistant Taxing Master (600—15—675)	*1*	*1*		*7,800*		*7,250*
Total ..			*18,120*	*18,300*	*13,600*	*16,500*
A-5 (2) Pay of Establishment—						
Superior establishment (50—200)	*7*	*7*		*10,541*		*10,682*
Inferior establishment (23)	*2*	*2*		*552*		*552*
Probable savings				*—93*		*—34*
Total ..			*10,889*	*11,000*	*11,000*	*11,200*
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*100*		*100*
Total ..			*29*	*100*		*100*
A-5 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				*85*		*85*
Non-contract contingencies—						
Service postage and telegrams				*10*		*10*
Audit fees				*305*		*305*
Total ..			*615*	*400*	*400*	*400*
TOTAL .. *Charged* ..			*29,653*	*29,800*	*25,000*	*28,200*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-6 INSOLVENCY REGISTRAR.			Rs.	Rs.	Rs.	Rs.
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	1	9,950	10,200	8,800	9,100
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	8		10,947		11,032
Inferior establishment (23—27)	4	4		1,164		1,164
Lump deduction for probable savings				—111		....
Leave salary				....		104
Total ..			11,675	12,000	12,000	12,300
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				....		....
Travelling allowance (fixed)				100		100
Total ..			88	100	100	100
A-6 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				45		45
Non-contract contingencies—						
Service postage and telegrams				10		10
Audit fees				2,000		2,000
Section work charges				45		45
Total ..			3,051	2,100	2,100	2,100
TOTAL .. *Charged* ..			24,764	24,400	23,000	23,600
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	1	6,000	6,000	6,000	6,000
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	3		6,050		6,335
Inferior establishment (23—24)	2	2		564		564
Leave Salary				....		....
Lump deduction for probable savings and rounding				—14		—99
Total ..			6,423	6,600	6,700	6,800
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				100		100
Total ..			44	100	100	100
A-7 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				60		50
Non-contract contingencies—						
Service postage and telegrams				40		30
Section work charges				200		220
Other supplies and services—						
Diet and road money to witnesses				1,900		1,800
Total ..			2,580	2,200	2,200	2,100
TOTAL .. *Charged* ..			15,047	14,900	15,000	15,000

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-8 SHERIFF.						
A-8 (1) Pay of Establishment—						
Superior establishment (50—750)	10	10		*19,395*		*20,930*
Inferior establishment (23—27)	10	10		*2,940*		*2,940*
Leave Salary				*965*		*1,030*
Total ..			*26,297*	*23,300*	*24,700*	*25,800*
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*300*		*300*
Total ..			*263*	*300*	*300*	*300*
A-8 (3) Contingencies—						
Contract contingencies—						
Telephone charges				*220*		*220*
Advertisement charges				*800*		*800*
Conveyance charges for serving summons				*225*		*225*
Other charges				*255*		*255*
Non-contract contingencies (service postage and telegrams) ..				*20*		*20*
Other supplies and services (Sessions charges)				*3,680*		*3,880*
Total ..			*5,335*	*5,200*	*4,000*	*5,400*
TOTAL .. *Charged* ..			*31,895*	*28,800*	*29,000*	*31,500*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (1700—2000)	1	1		21,550		22,150
Other officers (250—875)	3	3		19,250		19,550
Total ..			39,523	40,800	40,800	41,700
A-9 (2) Pay of Establishment—						
Superior establishment (50—375)	34	34		52,405		52,736
Inferior establishment (23—29)	9	9		2,604		2,604
Lump deduction for probable savings				—2,009		—1,040
Total ..			52,316	53,000	53,800	54,300
A 9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed).				200		200
Total ..			81	200	....	200
A-9 (4) Contingencies—						
Contract contingencies—						
Lighting charges				500		500
Petty expenses				460		460
Purchase and repairs of furniture				340		340
Non-contract contingencies— Rents				12,000		4,800
Total ..			15,699	13,300	14,400	6,100
TOTAL .. *Charged* ..			1,07,619	1,07,300	1,09,000	1,02,300

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Presidency Law Officers .. .. .. *Charged* ..			*24,000*	*24,000*	*24,000*	*24,000*
B-1 Presidency Law Officers .. .. .. Voted ..			49,928	50,200	50,000	48,200
B-2 High Court Pleader Voted ..			48,383	49,800	48,000	50,000
B-2 Mofussil Establishment Voted ..			1,69,999	1,58,300	1,65,000	1,67,200
TOTAL ..			2,92,310	2,82,300	2,87,000	2,89,400
Charged ..			*24,000*	*24,000*	*24,000*	*24,000*
Voted ..			2,68,310	2,58,300	2,63,000	2,65,400
DETAILS.						
B-1 PRESIDENCY LAW OFFICERS.						
B-1 (1) Pay of Officers—						
Advocate General (1,600) .. .. *Charged* ..	1	*1*		*19,200*		*19,200*
Government Solicitors (500) .. .. Voted ..				6,000		6,000
Public Prosecutor, Bombay (500)	1	1		6,000		6,000
Total .. *Charged* ..			*19,200*	*19,200*	*19,000*	*19,200*
Total .. Voted ..			12,000	12,000	12,000	12,000
B-1 (2) Allowances, Honoraria, etc.—						
Allowance to Advocate General for establishment and other charges .. .. .. *Charged* ..				*4,800*		*4,800*
Allowances to the Public Prosecutor, Bombay, for establishment and other charges .. .. Voted ..				6,000		6,000
Total .. *Charged* ..			*4,800*	*4,800*	*5,000*	*4,800*
Total .. Voted ..			6,000	6,000	6,000	6,000
B-1 (3) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				(a) 100		100
Non-contract contingencies (Service postage)				100		100
Other supplies and services (Law charges)				32,000		30,000
Total .. Voted ..			31,928	32,200	32,000	30,200
TOTAL ..			73,928	74,200	74,000	72,200
Charged ..			*24,000*	*24,000*	*24,000*	*24,000*
Voted ..			49,928	50,200	50,000	48,200

	Rs.
(a) Advocate General	100

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
B-2 HIGH COURT PLEADER (*a*)			Rs.	Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	5,400	5,400	5,000	5,400
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7		8,124		8,429
Inferior establishment (23—25)	3	3		852		852
Leave salary				324		319
Total ..			9,045	9,300	9,000	9,600
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases				26,700		26,700
House rent and other allowances				....		100
Total ..			26,325	26,700	26,000	26,800
B-2 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				150		160
Non-contract contingencies (service postage and telegrams) ..				200		200
Other supplies and services				7,050		(*b*) 7,140
Law charges				1,000		700
Total ..			7,613	8,400	8,000	8,200
TOTAL .. Voted ..			48,383	49,800	48,000	50,000
B-3 MOFUSSIL ESTABLISHMENT. (*c*)						
B-3 (1) Pay of Officers—	19	19				
Government Pleaders (100—200)			25,858	26,200	26,000	26,200
B-3 (2) Pay of Establishment—	29	29				
Superior establishment (25—80)	2	2		18,852		19,239
Inferior establishment (10—18)				336		360
Leave salary				1,212		501
Total ..			(*d*) 19,158	(*d*) 20,400	(*d*) 19,000	(*d*) 20,100
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		100
House-rent and other allowances				200		200
Fees in Government civil and criminal cases				1,03,400		1,07,600
Legal assistance to members of the aboriginal or hill tribes ..				....		5,000
Total ..			1,18,159	1,03,700	1,12,000	1,12,900
B-3 (4) Contingencies—						
Other supplies and services (Law charges)			18,824	20,000	20,000	20,000
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—12,000	—12,000	—12,000	—12,000
TOTAL .. Voted ..			1,69,999	1,58,300	1,65,000	1,67,200

(*a*) Expenditure controlled by the Remembrancer of Legal Affairs.

(*b*) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	3,500
(2) Registrar, Appellate Side	2,600
(3) Government Pleader	1,000
Allowance to special interpreter—	
(4) Clerk of the Crown	40
	7,140

(*c*) Expenditure except the provision under "Pay of Establishment" is controlled by the Remembrancer of Legal Affairs.

(*d*) The expenditure is controlled by the Home Department.

MO-I Bk H 1489—21*a*

DETAILED ACCOUNT No. 27C. ADMINISTRATION OF JUSTICE. C-Administrator General and Official Trustee.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	25,200	26,400	26,400	27,000
C-(2) Pay of Establishment—						
Superior establishment (50—350)	9	13		15,829		18,708
Inferior establishment (23—29)	7	7		2,100		2,112
Leave salary				671		480
Probable savings				....		....
Total ..			19,960	18,600	18,600	21,300
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				200		100
Total ..			15	200	....	100
C-(4) Contingencies—						
Contract contingencies—						
Telephone charges				270		270
Purchase and repairs of furniture				200		500
Purchase of books, etc.				100		100
Other petty supplies				80		80
Non-contract contingencies—						
Rents				5,400		2,100
Service postage and telegrams				350		350
Total ..			7,320	6,400	7,000	3,400
TOTAL .. Voted ..			52,495	51,600	52,000	51,800
DETAILED ACCOUNT No. 27-D ADMINISTRATION OF JUSTICE D-Official Assignee						
D (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	1	*1*		*26,500*		*27,000*
Other officers (250—875)	3	*3*		*16,200*		*21,200*
Total ..			*47,800*	*42,700*	*47,500*	*48,200*
D (2) Pay of Establishment—						
Superior establishment (50—375)	33	*33*		*53,100*		*56,744*
Inferior establishment (23—29)	17	*17*		*4,874*		*4,872*
Leave salary				*2,826*		....
Lump deduction for probable savings				....		*—1,016*
Total ..			*62,849*	*60,800*	*61,200*	*60,600*
Carried over ..			*1,10,649*	*1,03,500*	*1,08,700*	*1,08,800*

DETAILED ACCOUNT No. 27D. ADMINISTRATION OF JUSTICE. D-Official Assignee.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
D-OFFICIAL ASSIGNEE—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			*110,649*	*1,03,500*	*1,08,700*	*1,08,800*
D (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*500*		*500*
Total ..			*424*	*500*	*500*	*500*
D (4) Contingencies—						
Contract Contingencies—						
Telephone charges				*210*		*210*
Stationery and other petty supplies				*400*		*300*
Purchase of books and publications				*90*		*90*
Non-contract Contingencies—						
Rents				*420*		*420*
Service postage and telegrams				*1,280*		*1,180*
Audit fees				*2,800*		*2,800*
Section work charges				*600*		*600*
Total ..			*5,496*	*5,800*	*5,800*	*5,600*
TOTAL .. *Charged* ..			*1,16,569*	*1,09,800*	*1,15,000*	*1,14,900*
DETAILED ACCOUNT No. 27E ADMINISTRATION OF JUSTICE. E-Coroner's Court.						
E-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
E-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon				360		360
Inferior establishment (23—28)	6	6		1,776		1,776
Leave salary				64		64
Total ..			2,058	2,200	2,400	2,200
E-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			960	1,000	1,000	1,000
E-(4) Contingencies—						
Contract Contingencies—						
Telephone charges				390		390
Conveyance hire to jurors				335		335
Allowance for post-mortem work				180		180
Petty supplies				60		60
Non-contract Contingencies—						
Service postage and telegrams				35		35
Total ..			986	1,000	1,000	(*b*) 1,000
E-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29, Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 197)				2,036		2,236
(2) Compensatory allowance to do.				180		180
(3) Conveyance allowance to do.				384		384
Total ..			2,471	2,600	2,600	2,800
TOTAL .. Voted ..			12,475	12,800	13,000	13,000

		Rs.
(*b*) Coroner .. / Police Surgeon ..	Contract contingencies ..	725 / 240
		965
Coroner's Non-contract contingencies ..	..	35
		1,000

DETAILED ACCOUNT No. 27 E. ADMINISTRATION OF JUSTICE. F-Presidency Magistrates' Courts.	Strength. 1940-41	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
F-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (500—2,000) ..	11	14		1,31,500		1,48,812
Leave salary				7,500		16,688
Total ..			1,43,757	1,39,000	1,44,000	1,65,500
F-(2) Pay of Establishment—						
Superior establishment (50—310)	51	51		1,03,423		1,05,336
Inferior establishment (23—30)	46	46		13,488		13,488
Temporary establishment				15,489		25,000
Leave salary				....		2,576
Total ..			1,32,880	1,32,400	1,36,000	1,46,400
F-(3) Allowances, Honoraria, etc.—						
Conveyance allowance				3,300		1,600
House-rent and other allowances				3,600		....
Total ..			6,622	6,900	5,000	1,600
F-(4) Contingencies—						
Contract contingencies—						
Telephone charges				2,410		2,590
Lighting charges				3,770		3,720
Water charges				150		160
Purchase of books and publications				500		500
Other Charges				640		600
Purchase and repair of furniture				1,400		1,440
Garden expenses				200		200
Conveyance charges				500		500
Stationery and other petty supplies				350		5,300
Non-contract contingencies—						
Rent				10,220		10,220
Service postage and telegrams				350		350
Water charges				2,250		2,400
Telephone charges				540		....
Pay of inferior servants				2,520		2,520
Other supplies and services (Diet and road money to witnesses) ..				1,600		1,600
Total ..			27,278	27,400	28,000	32,100
F-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			—1,216	....		....
TOTAL .. Voted ..			3,09,321	3,05,700	3,13,000	3,45,600

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
G-1 District and Sessions Judges .. .. Charged ..			*3,41,413*	*4,40,100*	*4,15,000*	*4,66,400*
G-1 District and Sessions Judges .. .. Voted ..			7,85,938	6,80,600	7,18,000	6,64,600
G-2 Subordinate Judges .. .. Voted ..			16,27,911	16,43,900	16,18,000	16,46,300
G-3 Process-serving Establishment .. .. Voted ..			4,04,035	4,08,800	4,02,000	4,01,700
TOTAL ..			31,59,297	31,73,400	31,53,000	31,79,000
Charged ..			*3,41,413*	*4,40,100*	*4,15,000*	*4,66,400*
Voted ..			28,17,884	27,33,300	27,38,000	27,12,600
DETAILS.						
G-1 DISTRICT AND SESSIONS JUDGES.						
G-1 (1) Pay of Officers—						
Civil and Sessions judges and other officers .. .. (650—3,000) .. Charged ..	*20*	*22*		*4,16,700*		*4,37,600*
Civil and Sessions judges and other officers .. .. (750—2,250) .. Voted ..	7	6		82,400		59,000
Assistant Judges under training .. .. Charged ..				*15,400*		*11,300*
Leave salary .. .. Charged ..				....		*12,000*
Leave salary .. .. Voted ..				....		8,000
Total .. Charged ..			*3,32,889*	*4,32,100*	*4,06,000*	*4,60,900*
Total .. Voted ..			1,80,372	82,400	1,28,000	67,000
G-1 (2) Pay of Establishment—						
Superior establishment (20—200)	338	337		3,31,614		3,31,797
Inferior establishment (13—22)	197	200		38,485		39,062
Temporary establishment				18,500		19,000
Leave salary				18,701		16,341
Total .. Voted ..			4,12,506	4,07,300	4,00,000	4,06,200
G-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Charged ..				*7,500*		*7,000*
Travelling allowance (ordinary) .. .. Voted ..				18,000		18,000
House-rent and other allowances .. .. Charged ..				*500*		*500*
House-rent and other allowances .. .. Voted ..				5,000		4,700
Fees to Government examiner of questioned documents .. .. Voted ..				500		500
Charges for giving evidence in explosive cases .. Voted ..				400		....
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. Charged ..				....		....
Total .. Charged ..			*8,524*	*8,000*	*9,000*	*7,500*
Total .. Voted ..			20,540	23,900	24,000	23,200
G-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				1,498		1,583
Lighting charges				4,852		4,706
Purchase of books and publications				11,216		11,014
Purchase and repairs of furniture				8,271		8,700
Stitching charges for peons' uniforms				941		1,031
Carriage of records and muddemal				2,829		2,796
Stationery and other petty supplies				6,197		6,568
Other charges				4,365		3,792
Non-contract contingencies—						
Rents, rates and taxes				29,844		29,415
Service postage and telegrams				51,500		52,000
Pay of inferior servants				2,487		2,595
Other supplies and services (Diet and road money to witnesses) ..				43,000		44,000
Total .. Voted ..			1,72,520	1,67,000	1,66,000	1,68,200
G-1 (5) Charges recoverable from other Governments, etc.—						
Deduct—Contribution ($\frac{1}{3}$th) recoverable from Sind Government on account of the training of I.C.S. officers for Judicial Department ..			....	....	....	*—2,000*
TOTAL ..			11,27,351	11,20,700	11,33,000	11,31,000
Charged ..			*3,41,413*	*4,40,100*	*4,15,000*	*4,66,400*
Voted ..			7,85,938	6,80,600	7,18,000	6,64,600

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
G-2 (1) Pay of Officers—						
Sub-Judges (250—850)	135	136		7,01,370		7,24,509
Probable savings				—21,370		—41,809
Total ..			6,58,276	6,80,000	6,58,000	6,82,700
G-2 (2) Pay of Establishment—						
Superior establishment (25—140)	992	991		8,09,116		8,18,435
Inferior establishment (10—20)	412	414		71,832		72,198
Temporary establishment				34,800		31,000
Leave salary				19,052		11,367
Total ..			9,35,047	9,34,800	9,26,000	9,33,000
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				23,700		25,000
House-rent and other allowances				5,400		5,600
Total ..			34,588	29,100	34,000	30,600
TOTAL .. Voted ..			16,27,911	16,43,900	16,18,000	16,46,300
G-3 PROCESS-SERVING ESTABLISHMENT.						
G-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	21	21		7,733		7,809
Leave salary				67		291
Total ..			11,838	7,800	9,000	8,100
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,057	1,055		3,61,594		3,62,600
Leave salary				8,406		....
Total ..			360,923	3,70,000	3,60,000	3,62,600
G-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				4,500		4,500
House-rent and other allowances				1,500		1,500
Total ..			6,274	6,000	8,000	6,000
G-3 (3) Establishment Charges payable to or recoverable from other Governments, Departments and private bodies—						
Add—Fixed amount transferred from "25-General Administration" *(page 147)*			25,000	25,000	25,000	25,000
TOTAL .. Voted ..			4,04,035	4,08,800	4,02,000	4,01,700

DETAILED ACCOUNT No. 27-H. ADMINISTRATION OF JUSTICE. H-Courts of Small Causes.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
H-1 Presidency courts			3,22,150	3,15,700	3,19,000	3,20,000
H-2 Mofussil courts			79,128	78,600	78,000	74,600
TOTAL .. Voted ..			4,01,278	3,94,300	3,97,000	3,94,600
DETAILS.						
H-1 PRESIDENCY COURTS.						
H-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	1	1		1,02,419		1,01,806
Other officers (500—650)	6	6		7,381		7,394
	1	1				
Total ..			1,10,288	1,09,800	1,11,000	1,09,200
H-1 (2) Pay of Establishment—						
Superior establishment (50—400)	148	148		1,83,222		1,91,592
Inferior establishment (23—28)	40	40		11,328		11,328
Temporary establishment				....		....
Leave salary				1,250		....
Lump deduction for probable savings				....		—2,020
Total ..			2,01,841	1,95,800	1,98,000	2,00,900
H-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				700		700
Total ..			608	700	1,000	700
H-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				220		232
Lighting charges				2,600		2,400
Water charges				750		700
Purchase of books and publications				450		450
Stationery and other petty supplies				620		620
Other charges				100		80
Purchase and repairs of furniture				....		40
Non-contract contingencies—						
Rents, rates and taxes				1,880		1,880
Service postage and telegrams				1,200		1,250
Pay of inferior servants				1,580		1,548
Total ..			9,413	9,400	9,000	9,200
TOTAL .. Voted ..			3,22,150	3,15,700	3,19,000	3,20,000
H-2 MOFUSSIL COURTS.						
H-2 (1) Pay of Officers—						
Judges (1,200)	2	2	30,426	28,800	29,000	28,800
H-2 (2) Pay of Establishment—						
Superior establishment (20—200)	57	58		41,712		37,311
Inferior establishment (17—20)	12	12		2,592		2,592
Temporary establishment				....		....
Leave salary				1,696		1,897
Lump deduction for probable savings				....		....
Total ..			44,674	46,000	45,000	41,800
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100	....	100
Total ..			79	100	....	100
H-2 (4) Contingencies—						
Contract contingencies—						250
Lighting charges				250		250
Water charges				250		211
Purchase of books				211		213
Purchase and repair of furniture				163		276
Other charges				276		
Non-contract contingencies—						
Service postage and telegrams				2,550		2,700
Total ..			3,949	3,700	4,000	3,900
TOTAL .. Voted ..			79,128	78,600	78,000	74,600

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1 General establishment .. .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..			7,20,304	6,87,600	7,26,000	7,24,300
I-2 Judicial establishment .. .. Voted ..			39,820	39,400	40,000	39,700
TOTAL .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..			7,60,124	7,27,000	7,66,000	7,64,000
DETAILS.						
I-1 GENERAL ESTABLISHMENT.						
I-1 (1) Pay of Officers—						
Resident and City Magistrates—						
Northern Division (200—850)	13	15		55,409		64,536
Central Division (200—650)	4	4		19,705		19,064
Resident Magistrates to give relief to Mamlatdars	..	3		....		6,600
Southern Division (370—400)	1	1		3,705		4,200
Leave salary				1,581		....
Total ..			80,415	80,400	95,000	94,400
I-1 (2) Pay of Establishment—						
Temporary establishment—						
Northern Division				1,184		4,029
Central Division				876		360
				....		(a) 2,871
Southern Division				840		540
Total ..			5,261	2,900	5,700	7,800
Carried over ..			85,676	83,300	1,00,700	1,02,200

(a) Establishment for 3 temporary Resident Magistrates shown under Central Division under "Pay of Officers".

DETAILED ACCOUNT No. 27-I. 27-ADMINISTRATION OF JUSTICE. I-Criminal Courts—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward	85,676	83,300	1,00,700	1,02,200
I-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)— Central Division		2,100		1,980
Travelling allowance (ordinary)—				
Northern Division		800		700
Central Division		250		350
Southern Division		650		1,200
House-rent and other allowances—				
Northern Division		1,200		670
Fees for serving summons in criminal cases—				
Northern Division		2,000		2,000
Central Division		7,100		9,200
Southern Division		2,400		2,600
Total ..	20,057	16,500	19,300	18,700
I-1 (4) Contingencies—				
Contract contingencies—				
Northern Division		1,650		(*a*) 1,755
Central Division		1,475		(*b*) 1,364
Southern Division		450		(*c*) 460
Non-contract contingencies—				
Northern Division		3,901		(*d*) 3,838
Central Division		2,644		(*e*) 2,703 (*g*) 300
Southern Division		480		(*f*) 480
Other supplies and services—				
(Diet. and road money to witnesses)—				
Northern Division		27,600		33,000
Central Division		54,200		61,000
Southern Division		25,200		27,000
Total ..	1,50,241	1,17,600	1,35,800	1,31,900
Carried over ..	2,55,974	2,17,400	2,55,800	2,52,800

Details	(*a*) Rs.	(*b*) Rs.	(*c*) Rs.
Stationery and other petty supplies ..	757	295	120
Purchase of books	303	495	50
Purchase of furniture	380	189	60
Carriage of records	125	325	230
Lighting charges	190	60	..
	1,755	1,364	460

Details	(*d*) Rs.	(*e*) Rs.	(*f*) Rs.
Rent, rates and taxes	3,462	930	420
Service postage and telegrams ..	100	1,257	60
Office expenses miscellaneous ..	140	300	....
Pay of inferior servants	136	216	....
	3,838	2,703	480

(*g*) See footnote (*a*) on page 170.

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts—*concld.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—*contd.*				
Brought forward	2,55,974	2,17,400	2,55,800	2,52,800
I-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—				
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—5,870	....		....
Add—Fixed amount transferred from "25-General Administration" (page 147). .. *Charged* ..	*1,36,000*	*1,36,000*		*1,36,000*
Voted ..	4,70,200	4,70,200		4,71,500
Total .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	4,64,330	4,70,200	4,70,200	4,71,500
TOTAL .. *Charged* ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	7,20,304	6,87,600	7,26,000	7,24,300
I-2 JUDICIAL ESTABLISHMENT.				
I-2 (1) Contingencies—				
Contract contingencies—				
Northern Division		570		(*a*) 554
Central Division		368		(*b*) 368
Non-contract contingencies—				
Northern Division		1,020		(*c*) 1,020
Central Division		1,469		(*d*) 1,458
Other supplies and services—				
Northern Division		1,750		2,000
Central Division		2,223		2,300
Total ..	7,820	7,400	8,000	7,700
I-2 (2) Establishment charges payable to other Governments, Departments, and private bodies—				
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 147)	32,000	32,000		32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates		....		....
Total ..	32,000	32,000	32,000	32,000
TOTAL .. Voted ..	39,820	39,400	40,000	39,700

Details.	(*a*) Rs.	(*b*) Rs.	*Details.*	(*c*) Rs.	(*d*) Rs.
Telephone charges ..	180	250	Rent, rates and taxes ..	900	500
Lighting charges ..	155	70	Service postage and telegrams	120	500
Carriage of muddemal ..	50	40	Pay of inferior servants ..	....	108
Other charges ..	169	8	Other charges ..	....	350
	554	368		1,020	1,458

DETAILED ACCOUNT No. 27-K. ADMINISTRATION OF JUSTICE. K-Charges in England.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*93,460*	*27,760*	....	....
Sterling overseas pay— Do. do. ..	*Charged* ..	*16,957*	*20,000*		*18,400*
Other Charges— —Secretary of State ..	*Charged* ..	*500*	*520*		*520*
	Voted ..	254	3,200		3,000
Allotment of pay of Officers—High Commissioner ..	*Charged* ..	....	....	....	*12,000*
	Total ..	1,11,171	51,480	29,520	33,920
TOTAL ..	*Charged* ..	*1,10,917*	*48,280*	*26,320*	*30,920*
	Voted ..	254	3,200	3,200	3,000

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged* ..		*81,618*	*69,100*	*61,600*	*53,400*
	VOTED ..	28-A	13,98,557	13,84,600	15,68,700	15,15,400
B.-JAIL MANUFACTURES	VOTED ..	28-B	1,82,808	1,73,000	2,08,000	1,79,300
C.-WORKS	VOTED ..		....	....	....	3,500
D.-CHARGES IN ENGLAND	*Charged* ..		*15,860*	*4,120*	*4,240*	....
	VOTED ..	28-D	3,560	5,640	3,600	....
E.-LOSS OR GAIN BY EXCHANGE	*Charged* ..		*65*	....	*7*	....
	VOTED ..		10	....	6	....
For rounding ..	*Charged* ..			*—220*	*+153*	*—400*
	VOTED ..			—240	—306	—200
	TOTAL ..		16,82,478	16,36,000	18,46,000	17,51,000
	Charged ..		*97,543*	*73,000*	*66,000*	*53,000*
	VOTED ..		15,84,935	15,63,000	17,80,000	16,98,000

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (a).		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Summary.		Rs.	Rs.	Rs.	Rs.
Superintendence	*Charged*	*34,838*	*29,900*	*29,900*	*30,600*
	VOTED	28,175	28,500	29,700	32,300
Presidency Jails	*Charged*	*1,200*	*1,200*	*1,200*	*1,200*
	VOTED	97,359	1,00,700	96,100	1,02,200
Central Jails	*Charged*	*44,996*	*37,400*	*29,900*	*21,000*
	VOTED	5,36,765	4,99,100	6,01,700	5,57,900
District Jails	VOTED	3,33,098	2,96,300	4,10,500	4,13,900
Lock-ups	VOTED	70,317	67,400	74,200	67,800
Borstal school	*Charged*	*584*	*600*	*600*	*600*
	VOTED	68,089	71,400	80,300	69,800
Charges in connection with settlement of criminal tribes (b)	VOTED	2,58,378	2,70,500	2,70,500	2,64,800
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	53	....	....	....
Grants-in-aid, contributions and donations	VOTED	6,323	5,700	5,700	6,700
Lump provision for high prices due to the war	VOTED	....	45,000	....	....
TOTAL	Jails	14,80,175	14,53,700	16,30,300	15,68,800
	Charged	*81,618*	*69,100*	*61,600*	*53,400*
	VOTED	13,98,557	13,84,600	15,68,700	15,15,400

(a) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (b).

(b) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Inspector General (2,300—2,500) .. .. *Charged* ..	*1*	*1*		*28,300*		*28,900*
Personal assistant (300—20—440) .. .. Voted ..	1	1		4,300		4,540
Leave Salary .. .. Voted ..				....		760
Total .. *Charged* ..			*32,631*	*28,300*	*28,300*	*28,900*
Total .. Voted ..			4,627	4,300	4,900	5,300
A-1 (2) Pay of Establishment—						
Clerks and other superior establishment (25—250)	13	15		17,340		18,880
Servants (17—22)	5	5		1,110		1,120
Temporary establishment				1,450		1,600
Probable savings				—1,000		....
Total .. Voted ..			18,373	18,900	19,100	21,600
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*1,600*		*1,700*
Travelling allowance (ordinary) .. .. Voted ..				600		600
Cost of passages granted under Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				....		....
Total .. *Charged* ..			*2,207*	*1,600*	*1,600*	*1,700*
Total .. Voted ..			428	600	700	600
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,100		2,000
Telephone charges				420		420
Lighting charges				110		....
Commission charges on Railway warrants				1,700		1,940
Other Charges				370		440
Total ..			4,747	4,700	5,000	4,800
TOTAL, A-1 Superintendence ..			63,013	58,400	59,600	62,900
Charged ..			*34,838*	*29,900*	*29,900*	*30,600*
Voted ..			28,175	28,500	29,700	32,300

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-2 PRESIDENCY JAILS.						
A-2 (1) Pay of Officers—						
Superintendent (500—750) .. .. .. Voted ..	1	1		9,500		6,300
Medical Officer's allowance .. .. .. *Charged* ..				*1,200*		*1,200*
Leave salary .. .. .. Voted ..				....		1,500
Total .. *Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
Total .. Voted ..			10,046	9,500	6,400	7,800
A-2 (2) Pay of Establishment—						
Jailors (100—290)	3	3		6,650		7,300
Clerks (25—160)	6	6		6,209		6,060
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	59	59		25,316		25,380
Sub-Assistant Surgeons (50—200)	3	3		5,040		6,540
Compounders (30—90)	1	1		885		920
Total .. Voted ..			44,318	44,100	46,100	46,200
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—Fixed				600		600
Do. —Ordinary				600		600
House-rent and other allowances				5,900		6,000
Total .. Voted ..			7,289	7,100	7,600	7,200
Carried over .. *Charged* ..			*1,200*	*1,200*	*1,200*	*1,200*
Carried over .. Voted ..			61,653	60,700	60,100	61,200

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.				
Brought over .. *Charged* ..	*1,200*	*1,200*	*1,200*	*1,200*
Brought over .. Voted ..	61,653	60,700	60,100	61,200
A-2 (4) Contingencies—				
Dietary charges		18,805		19,540
Hospital charges		2,005		2,255
Clothing and bedding of prisoners		2,300		2,500
Sanitation charges		9,960		9,160
Charges for moving prisoners		2,840		2,875
Miscellaneous services and supplies		2,560		2,910
Contingent charges—				
Service postage and telegrams		530		440
Telephone charges		450		450
Other charges		245		135
Extraordinary charges for live stock and tools and plant		305		735
Total .. Voted ..	35,706	40,000	36,000	41,000
TOTAL, Presidency Jails ..	98,559	1,01,900	97,300	1,03,400
Charged ..	*1,200*	*1,200*	*1,200*	*1,200*
Voted ..	97,359	1,00,700	96,100	1,02,200

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.						
A-3 (1) Pay of Officers—						
Superintendents (800—1,850) .. .. *Charged* ..	3	1		*36,100*		*16,181*
Voted ..	1	3		16,359		31,850
Medical Officer's allowance .. .. .. *Charged* ..				*900*		*600*
Voted ..				341		2,670
Leave salary .. .. .. *Charged* ..				....		*3,619*
Voted ..				....		4,380
Total .. *Charged* ..			*43,854*	*37,000*	*29,200*	*20,400*
Voted ..			31,721	16,700	29,700	38,900
A-3 (2) Pay of Establishment—						
Jailors (50—350)	14	16		37,960		35,040
Clerks, teachers, wireman and driver (25—200)	26	26		25,085		26,290
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	450	450		1,24,776		1,24,780
Temporary establishment				1,900		770
Sub-Assistant Surgeons (60—200)	9	9		15,214		15,940
Compounders (20—75)	4	4		2,605		2,780
Probable savings				—5,640		....
Lump provision on account of the reorganization of the cadre of Jailors				1,700		....
Total .. Voted ..			1,99,643	2,03,600	2,02,600	2,05,600
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. *Charged* ..				*400*		*300*
Voted ..				4,000		4,200
Travelling allowance—fixed .. .. *Charged* ..				....		*300*
Voted ..				117		300
House-rent and other allowances .. .. *Charged* ..				....		....
Voted ..				16,183		17,300
Total .. *Charged* ..			*1,142*	*400*	*700*	*600*
Voted ..			24,066	20,300	21,700	21,800
Carried over .. *Charged* ..			*44,996*	*37,400*	*29,900*	*21,000*
Voted ..			2,55,430	2,40,600	2,54,000	2,66,300

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—contd.				
Brought over .. *Charged* ..	*44,996*	*37,400*	*29,900*	*21,000*
Brought over .. Voted ..	2,55,430	2,40,600	2,54,000	2,66,300
A-3 (4) Contingencies—				
Dietary charges		1,40,000		1,66,800
Hospital charges		7,100		6,500
Clothing and bedding of prisoners		26,800		27,000
Sanitation charges		33,080		33,300
Charges for moving prisoners		13,700		18,400
Miscellaneous services and supplies		25,100		29,500
Contingent charges—				
Rents, Rates and Taxes		....		....
Service postage and telegrams		3,850		3,800
Telephone charges		850		926
Petty construction		6,050		1,000
Other charges		670		684
Extraordinary charges of live stock and tools and plant		1,300		1,764
Acquisition of land for Yeravda Central Prison		.....		1,926
Total .. Voted ..	2,81,335	2,58,500	3,47,700	2,91,600
TOTAL .. Central Jails ..	5,81,761	5,36,500	6,31,600	5,78,900
Charged ..	*44,996*	*37,400*	*29,900*	*21,000*
Voted ..	5,36,765	4,99,100	6,01,700	5,57,900

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A 4 (1) Pay of Officers—						
Superintendent (500—750)	1	1		7,200		5,910
Allowances to superintendents of district prisons				2,100		2,100
Medical Officer's allowance				900		900
Superintendent (450—30—660) Temporary for Visapur Temporary Prison	..	1		....		5,490
Total .. Voted ..			9,322	10,200	10,000	14,400
A-4 (2) Pay of Establishment—						
Jailors (55—290)	13	15		20,355		20,837
Clerks, teachers and carpenters (30—125)	11	11		9,715		9,870
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	177	177		46,857		46,930
Inferior servants (14½—16)	2	2		360		360
Sub-Assistant Surgeons (60—200)	3	3		5,337		4,285
Compounders (20—75)	3	3		2,625		2,725
Temporary establishment				3,220		4,481
Leave salary				1,431		1,400
Temporary establishment for Visapur Temporary Prison				....		32,312
Total .. Voted ..			89,375	89,900	93,000	1,23,200
A-4 (3) *Allowances, Honoraria, etc.—						
Travelling allowance—fixed				300		636
Do. —ordinary				1,785		2,189
House rent and other allowances				11,715		20,775
Rewards				....		....
Total .. Voted ..			13,888	13,800	20,500	23,600
Carried over .. Voted ..			1,12,585	1,13,900	1,23,500	1,61,200

* Includes provision for Visapur Temporary Prison.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*				
Brought over .. Voted ..	1,12,585	1,13,900	1,23,500	1,61,200
A-4 (4) *Contingencies—				
Dietary charges		1,20,445		1,63,370
Hospital charges		1,997		3,200
Clothing and bedding of prisoners		6,430		14,800
Sanitation charges		11,866		17,809
Charges for moving prisoners		17,788		22,288
Miscellaneous services and supplies		15,055		20,041
Contingent charges—				
Rents, rates and taxes		1,833		1,830
Service postage and telegrams		1,619		2,490
Telephone charges		830		770
Petty construction and repairs		3,190		4,000
Other charges		582		382
Extraordinary charges for live stock and tools and plant		765		1,720
Total .. Voted ..	2,20,513	1,82,400	2,87,000	2,52,700
TOTAL, District Jails .. Voted ..	3,33,098	2,96,300	4,10,500	4,13,900
A-5 LOCK-UPS.				
A-5 (1) Contingencies—				
Dietary charges		60,010		61,560
Clothing and bedding of prisoners		302		630
Sanitation charges		595		255
Charges for moving prisoners		5,180		4,645
Miscellaneous services and supplies		1,276		600
Extraordinary charges for live stock and tools and plant		15		90
Other charges		22		20
TOTAL, Lock-ups .. Voted ..	70,317	67,400	74,200	67,800

* Includes provision for Visapur Temporary Prison.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.						
A-6 (1) Pay of Officers—						
Governor (450—750) .. .. .. Voted ..	1	1		8,400		6,300
Medical Officer's allowance .. .. .. *Charged* ..				*600*		*600*
Total .. *Charged* ..			*584*	*600*	*600*	*600*
Total .. Voted ..			9,414	8,400	5,900	6,300
A-6 (2) Pay of Establishment—						
Deputy governor (100—200)	1	1		1,500		1,560
Clerks, teachers, carpenters, etc. (30—100)	20	20		14,173		14,550
Supervisors (21—45)	26	26		7,740		7,740
Sub-Assistant surgeon (60—200)	1	1		1,255		2,640
Compounder (25—75)	1	1		900		910
Leave salary				1,200		....
Probable savings				—768		....
Total .. Voted ..			24,750	26,000	27,400	27,400
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance				1,500		1,300
House-rent and other allowances				1,000		1,000
Total .. Voted ..			2,125	2,500	2,100	2,300
A-6 (4) Contingencies—						
Dietary charges				15,000		18,000
Hospital charges				650		700
Clothing and bedding of prisoners				2,050		3,500
Sanitation charges				2,350		2,400
Charges for moving prisoners				1,250		1,300
Miscellaneous services and supplies				2,100		2,900
Contingent charges—						
Rents, Rates and Taxes				482		498
Service postage and telegrams				400		500
Telephone charges				175		185
Petty construction and repairs				2,813		2,700
Other charges				130		117
Extraordinary charges for live stock and tools and plant				600		1,000
Power driven water pump				6,500		....
Total—Voted ..			31,800	34,500	44,900	33,800
TOTAL, Borstal School ..			68,673	72,000	80,900	70,400
Charged ..			*584*	*600*	*600*	*600*
Voted ..			68,089	71,400	80,300	69,800

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-7 SETTLEMENT OF CRIMINAL TRIBES.						
A-7 (1) Pay of Officers—						
Backward Class Officer (1,275—75—2,250) plus special pay Rs. 150 p.m. .. .. Voted ..	1	1		11,000		18,200
Assistant Backward Class Officers (300—650) .. Voted ..	3	3		15,330		11,900
Leave salary .. .. Voted ..				1,670		1,200
Total .. Voted ..			27,340	28,000	32,000	31,300
A-7 (2) Pay of Establishment—						
Permanent establishment (10—300)	267	270		1,14,767		1,17,407
Temporary establishment				31,349		31,593
Contract Establishment				384		
Lump deduction for probable savings				....		....
Total ..			1,40,795	1,46,500	1,43,800	1,49,000
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Voted) .. Fixed ..				4,464		4,460
Ordinary ..				16,744		16,500
House-rent and other allowances .. .. Voted ..				6,492		6,490
Rewards to Government servants .. .. Voted ..				100		150
Total .. Voted ..			26,357	27,800	27,800	27,600
Carried over .. Voted ..			1,94,492	2,02,300	2,03,600	2,07,900

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. Voted ..	1,94,492	2,02,300	2,03,600	2,07,900
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.				
A-7 (4) Contingencies—				
Contract contingencies—				
Petty supplies		492		240
Carriage of kit		153		170
Lighting charges		3,252		3,950
Purchase of books		978		1,270
Telephone charges		1,348		1,430
Uniforms		932		970
Water supply and conservancy charges		821		770
Repairs to and purchse of furniture		737		450
Miscellaneous office expenses		537		450
Binding charges		....		20
Non-contract contingencies—				
Rents		1,080		1,700
Service postage		5,000		5,000
Medicines		....		....
Miscellaneous Settlement expenses		9,540		9,520
Free grants		3,380		3,380
Pay of inferior servants		1,150		1,280
Supplies and services—				
Current and special repairs		8,700		8,500
New Settlement works		4,500		4,500
Tracing charges and Welfare work		1,500		1,500
Rewards		200		200
Purchase of raw materials		1,000		1,000
Special charges—				
Capitation grants to voluntary agencies		35,400		30,800
Children's Home expenses		7,800		7,800
Women's Home expenses		2,300		2,300
Poor Home expenses		900		900
Grants-in-aid		3,000		3,000
Scholarships		3,000		3,000
Miscellaneous expenses		2,000		300
Acquisition of land		5,000		....
Total .. Voted ..	1,06,442	1,04,700	1,03,400	94,400
Carried over .. Voted ..	3,00,934	3,07,000	3,07,000	3,02,300

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	Voted ..	3,00,934	3,07,000	3,07,000	3,02,300
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 407, 408 and 409).	Voted ..		—34,500		—34,500
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children Act (Page 408) ..	Voted ..		—2,000		—3,000
Total ..	Voted ..	—42,556	—36,500	—36,500	—37,500
TOTAL, Settlement of Criminal Tribes ..	Voted ..	2,58,378	2,70,500	2,70,500	2,64,800
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted ..	53	....	....	....
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions	..	6,323	5,700	5,700	6,700

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	382	....	....	....
B-2 CONTINGENCIES	2,26,933	2,21,000	2,91,000	2,38,300
B-3 *Deduct*—Amount transferred to "Jails—clothing and beddings of prisoners"—	—44,507	—48,000	—83,000	—59,000
TOTAL .. Voted ..	1,82,808	1,73,000	2,08,000	1,79,300
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails	222	....		....
District Jails	160	....		....
TOTAL, Allowances, *etc.* ..	382	....	....	....
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails		9,900		13,200
B-2 (*b*) Central jails		1,73,200		1,67,560
B-2 (*c*) District jails		30,900		47,910
Lock ups		500		1,130
B-2 (*d*) Borstal School, Dharwar		6,500		8,500
Total, Supplies and services .. Voted ..	2,26,933	2,21,000	2,91,000	2,38,300
B-3 *Deduct*—Amount transferred to "Jails—Clothing and bedding of prisoners"—				
B-3 (*a*) Superintendence .. .. (Page 176) ..		—100		—60
B-3 (*b*) Presidency Jails .. .. „ 178) ..		—2,800		—2,900
B-3 (*c*) Central Jails .. .. „ 180) ..		—32,800		—28,500
B-3 (*d*) District Jails .. .. „ 182) ..		—8,700		—22,900
B-3 (*e*) Lock-ups .. .. „ 182) ..		—500		—880
B-3 (*f*) Borstal School, Dharwar .. .. .. „ 183) ..		—3,100		—3,760
TOTAL ..	—44,507	—48,000	—83,000	59,000
DETAILED ACCOUNT No. 28-D. D-Charges in England.				
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*15,000*	*4,120*	*4,120*	....
Voted ..	1,133	3,360	1,320	....
Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*860*	....	*120*	....
Voted ..	....	....	....	....
Other Charges—Secretary of State .. .. .. Voted ..	2,427	2,280	2,280	....
TOTAL .. *Charged* ..	*15,860*	*4,120*	*4,240*	....
Voted ..	3,560	5,640	3,600	....

23-POLICE.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-PRESIDENCY POLICE	*Charged*	29A	*88,644*	*1,06,300*	*89,000*	*95,600*
	VOTED		42,92,452	48,08,500	45,53,000	48,43,100
B-SUPERINTENDENCE	*Charged*	29B	*1,08,205*	*1,13,700*	*1,18,000*	*1,03,100*
	VOTED		93,651	92,400	90,000	95,000
C-DISTRICT EXECUTIVE FORCE	*Charged*	29C	*3,38,608*	*3,78,900*	*3,46,000*	*3,77,500*
	VOTED		81,53,674	78,12,500	86,89,000	87,20,600
D-POLICE TRAINING SCHOOL	*Charged*	29D	*49,936*	*67,000*	*54,000*	*68,300*
	VOTED		1,00,079	1,16,100	1,11,000	1,24,400
E-SPECIAL POLICE	VOTED	29E	3,830	3,900	3,900	3,900
F-RAILWAY POLICE	*Charged*	29F	*37,361*	*44,700*	*36,000*	*24,400*
	VOTED		8,15,432	7,98,400	8,12,000	8,27,700
G-CRIMINAL INVESTIGATION DEPARTMENT—						
Bombay City	*Charged*	29G	*33,905*	*34,700*	*33,000*	*36,800*
	VOTED		2,96,128	2,88,3 0	3,53,000	3,36,400
Presidency	*Charged*		*54,899*	*41,600*	*44,000*	*53,700*
	VOTED		2,51,638	2,44,800	2,65,000	2,56,500
H-CHARGES IN ENGLAND	*Charged*	29H	*2,75,270*	*1,93,600*	*1,72,560*	*1,57,720*
	VOTED		35,504	13,760	26,960	9,720
I-LOSS OR GAIN BY EXCHANGE	*Charged*		*+1,258*	....	*+303*	....
	VOTED		+167	....	+48	....
J-WORKS	VOTED		....	....	1,50,000	....
For rounding	*Charged*		....	*—500*	*+137*	*—120*
	VOTED		....	+340	+92	—320
TOTAL	*Charged*		*2,88,136*	*9,80,000*	*8,93,000*	*9,17,000*
	VOTED		1,40,42,555	1,41,79,000	1,50,54,000	1,52,17,000
GRAND TOTAL			1,50,30,691	1,51,59,000	1,59,47,000	1,61,34,000

Note—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 SUPERINTENDENCE	*Charged*	*51,782*	*69,100*	*54,000*	*58,000*
	VOTED	1,15,815	1,26,500	1,19,000	1,25,600
A-2 CITY POLICE	VOTED	32,28,161	35,41,800	33,01,000	36,15,400
A-3 MUSIC LICENSING DEPARTMENT	VOTED	2,878	3,200	3,000	3,000
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	VOTED	27,769	29,900	29,000	29,700
A-5 RIVER, HARBOUR OR MARINE POLICE	*Charged*	*19,799*	*16,900*	*16,000*	*20,400*
	VOTED	3,27,708	3,26,300	3,74,000	3,62,600
A-6 GUARDS FOR PUBLIC BUILDINGS	VOTED	12,244	13,600	13,600	14,200
A-7 HOSPITAL CHARGES	VOTED	64,126	71,500	70,400	73,000
A-8 CATTLE POUNDS	VOTED	20,491	20,400	21,000	20,800
A-9 PROHIBITION POLICE	*Charged*	*17,063*	*20,300*	*17,000*	*17,200*
	VOTED	4,93,260	6,75,300	5,97,000	5,73,500
A-10 CIVIC GUARDS	*Charged*	....	....	*2,000*	....
	Voted	....	....	25,000	25,300
TOTAL	*Charged*	*88,644*	*1,06,300*	*89,000*	*95,600*
	VOTED	42,92,452	48,08,500	45,53,000	48,43,100
TOTAL Presidency Police		43,81,096	49,14,800	46,42,000	49,38,700

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Commissioner (Rs. 2,300—50—2,500) .. .. *Charged* ..	1	1		*30,000*		*30,000*
Deputy Commissioners (Rs. 650—1,350 plus special pay Rs. 200) .. .. .. *Charged* ..	2	2		*33,300*		*23,300*
Total .. *Charged* ..			*44,898*	*63,300*	*51,000*	*53,300*
A-1 (2) Pay of Establishment—						
Clerks (50—460)	76	87		98,000		1,02,800
Temporary establishment				8,600		2,000
Total .. Voted ..			94,444	1,06,600	99,600	1,04,800
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. *Charged* ..				*5,400*		*4,400*
Travelling allowance (ordinary) .. .. *Charged* ..				*400*		*300*
Travelling allowance (ordinary) .. .. Voted ..				50		50
House-rent and other allowances .. .. Voted ..				1,050		1,050
Total .. *Charged* ..			*6,754*	*5,800*	*3,000*	*4,700*
Total .. Voted ..			1,077	1,100	1,000	1,100
A-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				2,000		2,200
Advertisement charges				3,400		3,500
Petty supplies				250		400
Purchase of books and periodicals				350		300
Other charges				500		600
Non-contract contingencies—						
Service postage and telegrams				6,000		7,600
Customs duty on imported stores				1,500		1,000
Other charges				1,000		800
Total .. Voted ..			18,837	15,000	15,200	16,400
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 93). *Charged* ..			*130*	....	....	....
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 93). Voted ..			1,457	3,800	3,200	3,300
Total *Charged* ..			*51,782*	*69,100*	*54,000*	*58,000*
Total Voted ..			1,15,815	1,26,500	1,19,000	1,25,600
TOTAL .. Superintendence ..			1,67,597	1,95,600	1,73,000	1,83,600

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1940-41	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	8	8		66,324		65,500
Inspectors (300—400)	37	38		1,62,276		1,54,700
Total .. Voted ..			2,04,522	2,28,600	2,05,000	2,20,200
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	221		4,58,305		4,91,669
Motor fitter (100—125)	1	1		1,320		1,380
Constabulary (30—50)	3,538	3,543		14,74,540		15,68,430
Temporary establishment (including 258 men transferred from Prohibition Police				2,59,300		1,54,268
Probable savings				—8,165		—10,727
Deduct—Recoveries on account of family allotment of non-gazetted executive officers				....		—1,120
Total .. Voted ..			18,92,999	21,85,300	19,80,000	22,03,900
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				66,280		62,000
Travelling allowance (ordinary)				35,000		30,700
House-rent and other allowances				57,820		72,000
Total .. Voted ..			1,18,013	1,59,100	1,17,000	1,64,700

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
A				
A-2 (4) Contingencies—				
Contract contingencies—				
Conservancy charges		16,200		16,700
Telephone charges		27,200		28,700
Lighting charges		16,700		17,100
Other charges		8,100		11,000
Non-contract contingencies—				
Rents, rates and taxes		7,37,500		7,75,500
Water-supply		92,000		81,500
Office expenses and miscellaneous		4,500		3,900
Pay of inferior servants		2,300		3,000
Other charges		5,900		4,200
Supplies and services—				
Running of motors		32,800		40,000
Clothing charges		50,000		65,300
Ordnance stores		6,000		15,800
Free supply of outfit		3,700		3,500
Other charges		900		700
Total .. Voted ..	10,44,705	10,03,800	10,34,000	10,66,900
TOTAL .. Voted ..	32,60,239	35,76,800	33,36,000	36,55,700

DETAILED ACCOUNT No. 29A—*contd.* POLICE. A-Presidency Police—contd.	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE—*concld.*						
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 92) ..			+844	....		....
Add—Amount transferred from "39, Public Health" (page 295) ..			+875	....		....
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,636	—5,636		—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay ..			—1,809	—2,900		—2,900
Amount recoverable from Central Government for Sanitary Police establishment			—15,868	—15,980		—15,980
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,253	—5,253		—5,253
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231	—5,231		—5,231
Amount recoverable from Bombay Municipality being the cost of Police establishment in connection with Hawkers' nuisance			....	....		—5,300
Total .. Voted ..			—32,078	—35,000	—35,000	—40,300
TOTAL, City Police .. Voted ..			32,28,161	35,41,800	33,01,000	36,15,400
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	2,850	3,150	2,960	2,960
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			28	50	40	40
TOTAL .. Music Licensing Department .. Voted ..			2,878	3,200	3,000	3,000

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (300–400) .. .. .. Voted ..	1	1	4,059	4,200	4,200	4,300
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10		16,325		16,800
Constabulary (30—50)	4	4		1,575		1,600
Total .. Voted ..			16,581	17,900	17,800	18,400
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,620		1,680
Travelling allowance (ordinary)				40		20
House-rent and other allowances				440		600
Total .. Voted ..			1,840	2,100	2,200	2,300
A-4 (4) Contingencies—						
Contract contingencies—						
Petty supplies				1,000		900
Lighting charges				200		160
Other charges				1,000		940
Non-contract contingencies (rent of quarters)				1,500		1,100
Supplies and services (cost of plates and badges)				2,000		1,600
Total .. Voted ..			4,445	5,700	4,800	4,700
Total ..			26,925	29,900	29,000	29,700
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from " 12, Charges on account of Motor Vehicles Acts " (*vide* page 92)				....		....
Total .. Voted ..			+844	....	....	....
TOTAL, Public Land Conveyance Licensing Department. Voted ..			27,769	29,900	29,000	29,700

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.						
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350 plus spl. pay Rs. 200)—Charged ..	1	1		*15,000*		*15,000*
Superintendent (500—50—800	1	1		6,139		6,800
Inspector (300 100)	1	1		4,162		4,800
Leave salary				3,699		....
Total .. *Charged* ..			*14,631*	*15,000*	*13,800*	*15,000*
Total .. Voted ..			17,104	14,000	10,200	11,600
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275) ..	15	15		31,272		27,298
Constabulary (30—50)	524	524		2,13,228		2,15,680
Temporary establishment (including 80 men transferred from Prohibition Police)				960		30,200
Probable savings				—6,460		—2,978
Total .. Voted ..			2,37,917	2,39,000	2,58,000	2,70,200
A-5 (3) Allowances, Honoraria, etc.						
Travelling allowance (fixed) .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance (fixed) .. .. Voted ..				3,600		3,400
Travelling allowance (ordinary) .. .. *Charged* ..				*100*		*200*
Travelling allowance (ordinary) .. .. Voted ..				700		1,000
House-rent and other allowances .. .. Voted ..				1,400		7,700
Cost of passages—Charged				....		*3,400*
Total .. *Charged* ..			*5,168*	*1,900*	*2,200*	*5,400*
Total .. Voted ..			5,888	5,700	6,800	12,100
A-5 (4) Contingencies—						
Contract contingencies—						
Conveyance charges				3,050		3,050
Telephone charges				1,300		1,350
Lighting charges				1,600		1,300
Petty supplies				350		600
Other charges				200		300
Non-contract contingencies—						
Rents, rates and taxes				38,100		38,100
Water charges				10,000		9,000
Other charges				700		1,000
Supplies and services—						
Purchase and repairs of boats				3,000		3,000
Clothing charges				9,300		11,000
Total .. Voted ..			66,799	67,600	99,000	68,700
Total .. *Charged* ..			*19,799*	*16,900*	*16,000*	*20,400*
Total .. Voted ..			3,27,708	3,26,300	3,74,000	3,62,600
TOTAL .. River, Harbour or Marine Police ..			3,47,507	3,43,200	3,90,000	3,83,000

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	5	5		6,900		7,000
Constabulary (30—50)	137	137		55,900		56,200
Total .. Voted ..			61,586	62,800	62,800	63,200
A-6 (2) Allowances, Honoraria, etc.						
Travelling allowance (fixed)				180		180
Travelling allowance (ordinary)				50		60
House-rent and other allowances				270		260
Total .. Voted ..			500	500	500	500
A-6 (3) Contingencies—						
Non-contract contingencies (other charges)				200		200
Supplies and services (clothng charges)				2,400		2,500
Total .. Voted ..			2,721	2,600	2,600	2,700
TOTAL .. Voted ..			64,807	65,900	65,900	66,400
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			—28,845	—29,000		—28,885
Contribution from Imperial Bank of India, Bombay			—23,718	—9,891		—9,891
Do. Reserve Bank, Bombay				—13,409		—13,424
Total .. Voted ..			—52,563	—52,300	—52,300	—52,200
TOTAL, Guards for Public Buildings .. Voted ..			12,244	13,600	13,600	14,200

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 300—850)	1	1		5,200		5,500
Total .. Voted ..			4,798	5,200	5,100	5,500
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3		5,100		5,228
Compounders, Dressers and Nurses (18—175)	14	14		13,221		12,763
Clerk (50—140)	2	2		1,510		1,577
Servants (22—28)	31	31		9,752		9,876
Leave salary				517		256
Total .. Voted ..			28,595	30,100	27,800	29,700
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,300		1,350
Travelling allowance (ordinary)				300		350
House-rent and other allowances				6,200		6,200
Total .. Voted ..			7,494	7,800	6,900	7,900
A-7 (4) Contingencies—						
Contract contingencies—						
Telephone charges				550		500
Petty supplies				1,200		1,000
Lighting charges				900		900
Other charges				850		850
Non-contract contingencies—						
Pay of inferior servants				1,300		1,250
Office expenses and miscellaneous				300		300
Rents, rates and taxes				9,100		9,100
Supplies and services—						
Clothing charges				1,000		1,300
Dietary charges				14,500		15,000
Medicines				1,300		2,500
Total .. Voted ..			25,710	31,000	33,200	32,700
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 165).			—2,471	—2,600	—2,600	—2,800
TOTAL, Hospital Charges .. Voted ..			64,126	71,500	70,400	73,000

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Pound-keeper (200—250)	1	1		3,000		3,000
Clerks (50—140)	3	3		3,950		3,900
Constabulary (30—50)	20	20		8,550		8,700
Total .. Voted ..			15,267	15,500	15,500	15,600
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				480		480
House-rent and other allowances				720		720
Total .. Voted ..			1,250	1,200	1,200	1,200
A-8 (3) Contingencies—						
Contract contingencies—						
Conservancy charges				640		680
Lighting charges				100		100
Petty supplies				50		100
Other charges				10		20
Non-contract contingencies—						
Cost of grass				1,000		1,000
Coolie charges				1,200		1,500
Water charges				200		160
Rents, rates and taxes				130		130
Other charges				20		10
Supplies and services (clothing charges)				350		300
Total .. Voted ..			3,974	3,700	4,300	4,000
TOTAL, Cattle Pounds .. Voted ..			20,491	20,400	21,000	20,800

DETAILED ACCOUNT No 29-A. POLICE. A-Presidency Police—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-9 Prohibition Police.			Rs.	Rs.	Rs.	Rs.
A-9 (1) Pay of Officers—						
Deputy Commissioner (650–1,350) .. .. *Charged* ..	1	1		*17,000*		*15,000*
Superintendent (500–800) .. .. Voted ..	1	1		6,600		7,200
Inspectors (300–400) .. .. Voted ..	8	8		30,100		30,800
Total .. *Charged* ..			*14,888*	*17,000*	*15,000*	*15,000*
Total .. Voted ..			22,058	36,700	24,600	38,000
A-9 (2) Pay of Establishment—						
Non-gazetted Executive Officers (125–275)	61	61		1,16,098		1,07,200
Clerks (50–230)	14	14		11,641		13,000
Constabulary (30–50)	978	640		3,78,126		2,57,600
Women searchers (25)	31	31		9,300		9,300
Probable savings				—25,165		....
Total .. Voted ..			3,34,933	4,90,000	3,98,400	3,87,100
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance (fixed) .. .. .. Voted ..				22,400		24,000
Travelling allowance (ordinary) .. .. *Charged* ..				*400*		*400*
Travelling allowance (ordinary) .. .. Voted ..				6,000		12,000
House-rent and other allowances .. .. Voted ..				20,200		16,000
Cost of passages .. .. .. *Charged* ..				*1,100*		....
Total .. *Charged* ..			*2,175*	*3,300*	*2,000*	*2,200*
Total .. Voted ..			36,245	48,600	50,800	52,000
A-9 (4) Contingencies—						
Contract contingencies—						
Secret service				4,000		2,500
Telephone charges				3,000		5,500
Lighting charges				2,000		2,000
Other charges				3,000		3,000
Non-contract contingencies—						
Rents, rates and taxes				55,000		45,000
Service postage and telegrams				1,000		500
Other charges				3,000		5,000
Supplies and Services—						
Clothing charges				14,000		13,400
Purchase and repairs of boats				9,000		9,500
Running of motors				6,000		10,000
Total .. Voted ..			1,00,024	1,00,000	1,13,200	96,400
Total—Prohibition Police .. *Charged* ..			*17,063*	*20,300*	*17,000*	*17,200*
Total—Prohibition Police .. Voted ..			4,93,260	6,75,300	5,97,000	5,73,500
Total ..			5,10,323	6,95,600	6,14,000	5,90,700

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-10 Civic Guards						
A-10 (1) Pay of Officers—						
Superintendent	..	1				6,400
Total—*Charged* ..			....	....	*2,800*	....
Total—Voted ..			....	....	3,500	6,400
A-10 (2) Pay of Establishment—						
Clerks	..	5				4,120
Constables	..	3				1,080
Total—Voted ..			....	....	3,500	5,200
A-10 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)						1,500
House-rent and other allowances						300
Total—*Charged* ..			....	....	*200*	....
Total—Voted ..			....	....	600	1,800
A-10 (4) Contingencies—						
Contract contingencies—						
Telephone charges						500
Petty supplies						500
Other charges						350
Non-contract contingencies—						
Service postage and telegrams						500
Rents, rates and taxes						2,400
Other charges						250
Supplies and services—						
Clothing charges						20,000
Total—Voted ..			....	....	29,400	24,500
A-10 (5) Establishment charges payable or recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to '63, Extraordinary Charges'—*Charged* ..			....	....	*—1,000*	....
Deduct—Amount transferred to '63, Extraordinary Charges'—Voted ..			....	....	—12,000	—12,600
Total—Civic Guards—*Charged* ..			....	....	*2,000*	....
Total—Civic Guards—Voted ..			....	....	25,000	25,300

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).			Rs.	Rs	Rs.	Rs.
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. *Charged* ..	2	3		*30,800*		*42,400*
Superintendents (500—50—800) .. .. .. Voted ..	2	3		19,997		28,000
Inspectors (300—400) .. .. .. Voted ..	10	10		48,703		47,500
Leave salary .. .. .. *Charged* ..				....		*7,600*
Total .. *Charged* ..			*29,229*	*30,800*	*40,200*	*50,000*
Total .. Voted ..			70,482	68,700	74,000	75,500
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	29	27		68,896		69,679
Constabulary (30—50)	97	96		44,312		48,040
Manager, Assistant Managers, clerks and photographer	20	20		24,581		25,390
Temporay establishment				300		49,000
Probable savings				—589		—109
Total .. Voted ..			1,34,251	1,37,500	1,77,400	1,92,000
G (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. *Charged* ..				*3,600*		*5,400*
Travelling allowance .. (fixed) .. Voted ..				13,100		18,700
Travelling allowance .. (ordinary) .. *Charged* ..				*300*		*500*
Travelling allowance .. (ordinary) .. Voted ..				14,000		15,000
House-rent and other allowances .. .. Voted ..				6,500		12,100
Total .. *Charged* ..			*4,676*	*3,900*	*5,800*	*5,900*
Total .. Voted ..			37,480	33,600	48,600	45,800

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies—				
Lighting charges		2,000		2,500
Telephone charges		4,200		4,500
Other charges		5,100		6,000
Non-contract contingencies—				
Service postage and telegrams		1,500		2,000
Rents, rates and taxes		28,990		43,000
Other charges		930		950
Supplies and services—				
Purchase and maintenance of wireless sets		1,000		2,000
Clothings charges		1,680		2,500
Cost of photographic materials		2,400		1,500
Rewards to informers		250		300
Other charges		450		750
Total .. Voted ..	53,915	48,500	78,000	66,000
G (5) Establishment Charges payable or recoverable from other Governments Departments, etc. .. .. .. *Charged* ..	....	....	*—13,000*	*—19,100*
Voted ..	....	....	—25,000	—42,900
Total .. *Charged* ..	*33,905*	*34,700*	*33,000*	*36,800*
Voted ..	2,96,128	2,88,300	3,53,000	3,36,400
TOTAL, Criminal Investigation Department (Bombay) ..	3,30,033	3,23,000	3,86,000	3,73,200

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	1		*36,000*		*30,750*
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	2		*51,600*		*50,350*
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	1		*18,600*		*18,600*
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1		3,900		4,000
Deduct—Recoveries on account of family allotments of officers .. .. *Charged* ..				....		*—4,800*
Total .. *Charged* ..			*1,01,314*	*1,06,200*	*1,09,000*	*94,900*
Total .. Voted ..			6,000	3,900	6,000	4,000
B (2) Pay of Establishment—						
Clerks (30—300)	58	58		58,979		59,386
Servants (12—24)	11	11		2,280		2,304
Temporary Establishment				....		1,400
Leave salary				4,741		4,310
Total .. Voted ..			62,688	66,000	60,500	67,400
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. *Charged* ..				....		*4,400*
Travelling allowance .. .. (fixed) .. Voted ..				360		440
Travelling allowance .. (ordinary) .. *Charged* ..				*7,500*		*3,800*
Travelling allowance .. (ordinary) .. Voted ..				3,800		3,800
House-rent and other allowances .. .. Voted ..				340		360
Total .. *Charged* ..			*6,891*	*7,500*	*9,000*	*8,200*
Total .. Voted ..			5,208	4,500	4,500	4,600
B (4) Contingencies—						
Contract contingencies—						
Petty supplies				870		800
Purchase of books and periodicals				377		350
Lighting charges				370		370
Purchase and repairs of furniture				379		350
Carriage of records				1,470		1,400
Other charges				304		300
Non-contract contingencies—						
Service postage and telegrams				3,200		3,300
Rents, rates and taxes				150		150
Telephone charges				1,400		1,400
Water charges				100		100
Pay of inferior servants				480		480
Commission charges for reimbursing warrants and credit notes ..				8,900		10,000
Total .. Voted ..			19,755	18,000	19,000	19,000
Total .. *Charged* ..			*1,08,205*	*1,13,700*	*1,18,000*	*1,03,100*
Total .. Voted ..			93,651	92,400	90,000	95,000
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,01,856	2,06,100	2,08,000	1,98,100

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 DISTRICT POLICE.				
C-1 (*a*) POLICE PROPER—				
C-1 (*a*) 1 PAY OF OFFICERS .. .. .. *Charged* ..	*2,68,033*	*3,10,000*	*2,78,000*	*3,02,900*
.. Voted ..	3,64,794	3,47,500	3,83,600	3,42,700
C-1 (*a*) 2 PAY OF ESTABLISHMENT .. .. Voted ..	58,26,878	56,64,300	59,60,200	62,13,300
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC. .. .. *Charged* ..	*70,575*	*68,900*	*68,000*	*74,600*
.. Voted ..	12,30,671	11,02,400	13,61,000	13,03,000
C-1 (*a*) 4 CONTINGENCIES .. .. .. Voted ..	6,56,625	5,82,100	8,46,000	7,42,500
C-1 (*a*) 5 Grants-in-aid, Contributions, etc. .. .. Voted ..	....	....	....	500
C-1 (*b*) HOSPITAL CHARGES .. .. .. Voted ..	4,190	4,500	3,600	3,400
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES .. .. Voted ..	9,404	9,500	9,000	2,900
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT .. .. Voted ..	18,904	23,700	20,900	23,900
Establishment Charges recoverable from Other Governments, Departments, etc.—				
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik .. Voted ..	—8,373	—9,200	—9,200	—9,100
Deduct—Contribution from Imperial Bank, etc. .. .. Voted ..	—12,405	—12,700	—12,700	—8,500
Deduct—Amount recoverable from Ahmedabad and Poona Municipalities .. Voted ..				—2,000
Deduct—Amount recoverable from the central Government for staff supplied to Kirkee Arsenal .. Voted ..	....	....	....	—8,300
Total .. *Charged* ..	*3,38,608*	*3,78,900*	*3,46,000*	*3,77,500*
.. Voted ..	80,90,688	77,12,100	85,62,400	86,04,300
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS .. Voted ..	—1,473	+300	—100	6,300
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT .. .. Voted ..	....	....	....	—1,300
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE) .. .. Voted ..	11,388	11,400	11,400	11,400
C-2 (*d*) PROHIBITION POLICE .. .. Voted ..	53,071	88,700	82,300	85,900
C-2 (*e*) CIVIC GUARDS .. .. Voted ..	....	....	33,000	14,000
Total .. Voted ..	62,986	1,00,400	1,26,600	1,16,300
Total .. *Charged* ..	*3,38,608*	*3,78,900*	*3,46,000*	*3,77,500*
.. Voted ..	81,53,674	78,12,500	86,89,000	87,20,600
TOTAL .. District Executive Force ..	84,92,282	81,91,400	90,35,000	90,98,100

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
C-1 DISTRICT POLICE.						
C-1 (a) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*17*	*18*		*2,47,283*		*2,30,400*
Assistant Superintendents (350—700) .. *Charged* ..	*11*	*13*		*62,717*		*72,500*
Deputy Superintendents and Inspectors (180—800) Voted ..	108	103		3,47,500		3,42,700
Total .. *Charged* ..			*2,68,033*	*3,10,000*	*2,73,000*	*3,02,900*
Total .. Voted ..			3,64,794	3,47,500	3,83,600	3,42,700
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	506	523		55,98,682	....	60,20,582
Constabulary (19—50)	15,829	16,186				
Temporary establishment				....		1,35,100
Probable savings				—1,79,950		—2,00,542
Total .. Voted ..			55,11,289	54,18,732		59,55,140
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	254	254		2,27,220		2,39,048
Servants (16—20)	99	99		18,348		18,512
Temporary establishment				....		600
Total .. Voted ..			3,15,589	2,45,568		2,58,160
Total .. Voted ..			58,26,878	56,64,300	59,60,200	62,13,300

DETAILED ACCOUNT No. 290 POLICE C-District Executive Force—contd.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate 1941-42.
		Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*					
C-1 (a) (3) Allowances, Honoraria, etc.—					
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged* ..		*100*		*100*
Travelling allowance .. .. (fixed) ..	*Charged* ..		*4,800*		*6,000*
	Voted ..		1,45,858		1,49,400
Travelling allowance .. .. (ordinary) ..	*Charged* ..		*49,750*		*60,800*
	Voted ..		5,30,920		5,82,800
House-rent and other allowances	*Charged* ..		*2,270*		*2,270*
	Voted ..		4,41,065		5,70,800
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..		*12,000*		*17,000*
Probable savings	*Charged* ..		*—20*		*—11,570*
	Voted ..		—15,443		....
TOTAL ..	*Charged* ..	*70,575*	*68,900*	*68,000*	*74,600*
	Voted ..	12,30,671	11,02,400	13,61,000	13,03,000

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies—				
Petty supplies		12,751		12,180
Lighting charges		23,880		24,645
Conservancy charges		3,690		4,488
Purchase and repairs of furniture		6,400		7,296
Carriage of records		8,986		9,409
Other charges		12,312		13,207
Non-contract contingencies—				
Pay of inferior servants		60,095		61,658
Rents, rates and taxes		59,818		91,339
Service postage and telegrams		1,08,250		1,15,290
Petty construction and repairs		16,600		15,000
Water charges		37,158		37,091
Motor car contingencies		14,550		16,100
Telephone charges		23,906		25,370
Other charges		17,184		9,350
Supplies and services—				
Ordnance stores		31,100		38,284
Clothing charges		1,71,050		2,52,600
Rewards to informers		6,725		5,880
Accoutrements		4,000		6,655
Other charges		11,475		11,556
Probable savings		—47,830		—14,898
TOTAL .. Voted ..	6,56,625	5,82,100	8,46,000	7,42,500
C-1 a) (5) Grants-in-aid, Contributions, etc.—				
Grants-in aid to Civic Guards Committees				1,000
Deduct—Amount transferred to "63, Extraordinary Charges"				—500
Total .. Voted ..				500*

* At the disposal of the Secretary to Government, Home Department.

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1940-41.	Strength, 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*concld.*						
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeon (60—200) and special pay (30 and 20) ..	1	1		2,850		1,360
Servants (15—19)	5	5		850		840
Total .. Voted ..			3,092	3,700	2,200	2,200
C-1 (b) (2) Allowances .. .. Total .. Voted ..			137	....	....	....
C-1 (b) (3) Contingencies—						
Pay of inferior servants				96		96
Contract contingencies				100		100
Non-contract contingencies				7		32
Supplies and services				1,197		1,272
Total .. Voted ..			1,361	1,400	1,600	1,500
C-1 (b) (4) Establishment charges recoverable from or payable to other Governments' Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 277) ..			—400	—600	—200	—300
Total, Hospital charges .. Voted ..			4,190	4,500	3,600	3,400
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60)	19	11	8,348	8,200	7,800	2,300
C-1 (c) (2) Allowances, Honoraria etc.—						
House-rent and other allowances			175	200	200	200
C-1 (c) (3) Contingencies—						
Non-contract contingencies			881	1,100	1,000	400
Total, Primary Schools in Police Lines .. Voted ..			9,404	9,500	9,000	2,900
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,083	19,960	9,400	10,200
C-1 (*d*) (2) Allowances, Honoraria, etc.			2,067	2,000	700	800
C-1 (*d*) (3) Contingencies			11,142	14,938	11,800	12,900
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 92 and 93)			—15,388	....	....	....
Probable savings			....	—13,198	....	....
Total, Land Conveyance Licensing Department .. Voted ..			18,904	23,700	20,900	23,900

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.				
C-2 (a) (1) Pay of Establishment—				
Constabulary	4,914	6,400	4,400	6,300
C-2 (a) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	630	1,300	400	900
C-2 (a) (3) Contingencies—				
Supplies and services	14	600	200	400
TOTAL .. Voted ..	5,558	8,300	5,000	7,600
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution	—7,031	—8,000	—5,100	—1,300
TOTAL, Police supplied to private companies and persons .. Voted ..	—1,473	+300	—100	+6,300
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.				
C-2 (b) I—Police supplied to Ammunition and High Explosives Factories, Kirkee—				
C-2 (b) I (1) Pay of Establishment	....	....	....	34,200
C-2 (b) I (2) Allowances	....	....	....	5,400
C-2 (b) I (3) Contingencies	....	....	....	2,200
Total ..	....	....	....	41,800
C-2 (b) I (4) Establishment charges recoverable from other Governments, Departments, etc.	....	....	....	—43,100
Total—Police supplied to Ammunition and High Explosives Factories, Kirkee. Voted.	....	....	....	—1,300

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength. 1939–40	Strength. 1940–41	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT—*concld.*						
C-2 (b) II Police supplied to Central Internment Camp at Ahmednagar—						
C-2 (b) II (1) Pay of Establishment			....	....	....	2,200
C-2 (b) II (2) Allowances, Honoraria, etc.			....	....	....	200
C-2 (b) II (3) Contingencies			....	....	....	200
Total ..			....	....	....	2,600
C-2 (b) II (4) Establishment charges recoverable from Central Government ..			....	....	....	—2,600
Total—Police supplied to Central Internment Camp at Ahmednagar .. Voted ..			....	....	....	....
Total—C-2 (b) Additional Police Establishment ..			....	....	....	—1,300
C-2 (d)—Prohibition Police.						
C-2 (d) (1) Pay of Officers—						
Inspector (180—225)	1	1		2,200		2,300
Sub-prosecutor (150)	1	1		1,800		1,800
TOTAL—Voted ..			1,272	4,000	2,200	4,100
C-2 (d) (2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	7	7		8,900		8,800
Constabulary (30—50)	93	93		28,600		29,000
Clerks (25—55)	2	2		1,000		900
Total .. Voted ..			19,400	38,500	38,700	38,700

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE—*concld.*				
C-2 (d) Prohibition Police—*concld.*				
C-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling allowance.. fixed		2,100		2,000
Travelling allowance.. ordinary		4,000		4,000
House rent and other allowances		27,800		26,000
TOTAL—Voted	15,799	33,900	29,900	32,000
C-2 (d) (4) Contingencies—				
Contract contingencies—				
Lighting charges		1,200		150
Other charges		600		850
Non-contract contingencies—				
Rents, rates and taxes		1,440		324
Pay of inferior servants		2,340		2,340
Service postage and telegrams		900		1,000
Motor car contingencies		2,760		2,760
Telephone charges		1,260		1,260
Other Charges		....		378
Supplies and services—				
Clothing charges		1,400		1,395
Other charges		400		643
Total—Voted	16,600	12,300	11,500	11,100
Total—Prohibition Police..Voted	53,071	88,700	82,300	85,900
C-2 (e) Civic Guards—				
Lump provision	....	....	50,000	21,000
Deduct—Amount transferred to 63, Extraordinary Charges	....	....	—17,000	—7,000
Total—Voted	....	....	33,000	14,000

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
				Rs.	Rs.	Rs.	Rs.
D-POLICE TRAINING SCHOOL.							
D-1 Pay of Officers—							
Principal (650—1,350)	*Charged*	*1*	*1*		*15,227*		*15,827*
Probationers (350—700)	*Charged*	*14*	*11*		*62,820*		*59,490*
Deputy Superintendents and Inspectors (180—800)	Voted	9	10		31,524		35,400
Probable savings	*Charged*				*—47*		*—317*
	Voted				—4,524		....
Total	*Charged*			*55,623*	*78,000*	*59,600*	*75,000*
	Voted			27,924	27,000	33,700	35,400
D-2 Pay of Establishment—							
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each)		7	6		10,565		9,568
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay)		1	1		2,676		2,168
Constabulary (36—50)		9	9		5,238		5,238
Servants (16—19)		9	9		1,656		1,650
Probable savings					—335		—24
Total	Voted			16,213	19,800	12,400	18,600
D-3 Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*2,200*		*2,200*
	Voted				2,000		1,600
Training allowance to students	Voted				56,000		56,000
House-rent and other allowances	*Charged*				*800*		*800*
	Voted				2,500		2,400
Total	*Charged*			*4,419*	*3,000*	*5,000*	*3,000*
	Voted			48,453	60,500	55,400	60,000

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
D-POLICE TRAINING SCHOOL—*concld.*	Rs.	Rs.	Rs.	Rs.
D-4 Contingencies—				
Contract contingencies—				
Petty supplies		350		230
Purchase of books and periodicals		400		370
Lighting charges		360		350
Conservancy charges		230		240
Purchase and repairs of furniture		550		400
Other charges		90		60
Non-contract contingencies—				
Service postage and telegrams		300		300
Water charges		1,100		1,150
Office expenses and miscellaneous		600		600
Other charges		1,020		1,030
Pay of inferior servants		1,920		1,920
Supplies and services—				
Purchase and upkeep of horses		1,440		1,400
Clothing charges		5,470		4,290
Ordnance stores		1,200		1,200
Other charges		970		1,060
Total .. Voted ..	12,785	16,000	15,200	14,600
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—				
Amount recoverable from Indian States and Sind Government, etc. .. .. *Charged* ..	*—10,056*	*—14,000*	*—10,600*	*—9,700*
Voted ..	—5,296	—7,200	—5,700	—4,200
Total .. *Charged* ..	*49,986*	*67,000*	*54,000*	*68,300*
Voted ..	1,00,079	1,16,100	1,11,000	1,24,400
Total, Police Training School ..	1,50,065	1,83,100	1,65,000	1,92,700

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-1 MEWAS POLICE			3,518	3,600	3,600	3,600
E-2 BHIL NEMNUK			312	300	300	300
TOTAL, Special Police .. Voted ..			3,830	3,900	3,900	3,900
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106		3,600		3,600
Total .. Voted			3,518	3,600	3,600	3,600
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (1 Jamadar)	1	1		300		300
Total .. Voted			312	300	300	300

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939-40.	Budget Estimate, 1940–41.	Revised Estimate, 1940-41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway) .. .. .. Charged ..			*14,379*	*17,100*	*21,800*	*13,100*
F-1 Bombay Baroda and Central India Railway Police (including the S. R. section of the R. M. Railway) .. .. .. Voted ..			3,12,614	3,09,700	3,16,600	3,21,900
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police .. Charged ..			*22,982*	*27,600*	*14,200*	*11,300*
F-2 Great Indian Peninsula and Madras and Southern Mahratta Railways police .. Voted ..			5,02,818	4,88,700	4,95,400	5,05,800
Charged ..			*37,361*	*44,700*	*36,000*	*24,400*
Voted ..			8,15,432	7,98,400	8,12,000	8,27,700
TOTAL .. Railway Police ..			8,52,793	8,43,100	8,48,000	8,52,100
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).						
F-1 (1) Pay of Officers—						
Superintendent (650—1,350 plus 150 spl. pay) .. *Charged* ..	*1*	*1*		*11,400*		*9,700*
Inspectors (180—300) .. .. .. Voted ..	6	6		*16,600*		16,620
Probable savings .. .. Voted ..				....		—20
Total .. Charged ..			*10,431*	*11,400*	*14,900*	*9,700*
Total .. Voted ..			19,464	16,600	16,300	16,600
F-1 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	17	17		27,245		24,645
Constabulary (20—50)	476	495		1,56,100		1,62,130
Clerks (50—200)	11	11		13,988		14,075
Servants (22 and 23)	3	3		876		876
Probable savings				—2,209		—26
Total .. Voted ..			1,93,257	1,96,000	1,94,700	2,01,700

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—concld.	Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. (fixed) .. Voted ..		6,900		6,800
Travelling allowance .. (ordinary) .. *Charged* ..		*900*		*800*
Voted ..		15,900		19,000
House-rent and other allowances .. .. .. *Charged* ..		*3,200*		*2,600*
Voted ..		34,500		35,000
Cost of passages .. .. .. *Charged* ..		1,600		....
Total .. *Charged* ..	*3,898*	*5,700*	*6,900*	*3,400*
Total .. Voted ..	59,535	57,300	60,000	60,800
F-1 (4) Contingencies—				
Contract contingencies—				
Petty supplies		550		400
Lighting charges		1,705		1,730
Conservancy charges		1,110		2,050
Purchase and repairs of furniture		200		150
Other charges		535		470
Non-contract contingencies—				
Pay of inferior servants		2,425		2,388
Rents, rates and taxes		24,340		24,557
Service postage and telegrams		1,100		1,200
Water charges		5,830		6,270
Telephone charges		1,120		1,100
Medicines		75		55
Supplies and services—				
Rent for Railway quarters occupied by Police		7,200		7,000
Clothing charges		4,750		4,600
Patrolling charges		4,500		6,000
Other charges		3,260		3,530
Total .. Voted ..	59,061	58,700	64,500	61,500
F-1 (5) Establishment Charges recoverable from other Governments Departments etc.—				
Deduct—Contribution from B. B. & C. I. Rly. .. Voted ..	—18,703	—18,900	—18,900	—18,700
Total .. *Charged* ..	*14,379*	*17,100*	*21,800*	*13,100*
Total .. Voted ..	3,12,614	3,09,700	3,16,600	3,21,900
TOTAL .. B. B. & C. I. Railway Police ..	3,26,993	3,26,800	3,38,400	3,35,000

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE.						
F-2 (1) Pay of Officers—						
Superintendent (650—1,450 plus 150 spl. pay) .. *Charged* ..	*1*	*1*		*19,200*		*10,300*
Assistant Superintendent (350—700 plus 100 spl. pay) .. .. .. *Charged* ..	*1*	..		*7,300*		....
Deputy Superintendent of Police (330—450) .. Voted ..	..	1		....		5,460
Inspectors (180—400) .. .. .. Voted ..	8	10		24,300		30,440
Total .. *Charged* ..			*21,841*	*26,500*	*13,200*	*10,300*
Total .. Voted ..			33,392	24,300	30,000	35,900
F-2 (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	37	34		63,925		56,185
Constabulary (20—50)	765	787		2,47,578		2,54,560
Clerks (30—150)	15	15		14,721		13,658
Servants (19—23)	8	8		1,908		1,908
Probable savings				—12,132		—5,611
Total .. Voted ..			3,14,370	3,16,000	3,11,000	3,20,700
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. Voted ..				11,500		11,500
Travelling allowance .. (ordinary) .. *Charged* ..				*1,100*		*1,000*
Travelling allowance .. (ordinary) .. Voted ..				19,500		18,900
House-rent and other allowances .. .. Voted ..				45,200		46,900
Total .. *Charged* ..			*1,141*	*1,100*	*1,000*	*1,000*
Total .. Voted ..			74,622	76,200	76,200	77,300

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—concld.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE—concld.				
F-2 (4) Contingencies—				
Contract contingencies—				
Petty supplies		500		450
Lighting charges		2,600		3,200
Conservancy charges		5,650		5,400
Other charges		1,054		550
Non-contract contingencies—				
Pay of inferior servants		996		996
Rents, rates and taxes		7,200		6,480
Service postage and telegrams		5,900		5,900
Telephone charges		1,670		1,600
Water charges		5,100		5,100
Other Charges		....		100
Supplies and services—				
Clothing charges		7,200		7,800
Interest on capital expenditure on railway quarters occupied by Police ..		30,500		30,500
Other charges		3,580		3,574
Accoutrements		250		250
Total .. Voted ..	80,434	72,200	78,200	71,900
Total .. *Charged* ..	*22,982*	*27,600*	*14,200*	*11,300*
Total .. Voted ..	5,02,818	4,88,700	4,95,400	5,05,800
TOTAL .. Great Indian Peninsula and M. S. M. Railways Police ..	5,25,800	5,16,300	5,09,600	5,17,100

DETAILED ACCOUNT No. 29-G.
POLICE.
G-Criminal Investigation Department.

		Strength 1940–41.	Strength 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)				Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—							
Deputy Inspector-General of Police (1,950—2,150)	*Charged*	*1*	1		*25,800*		*25,100*
Assistants to the Deputy Inspector-General of Police (650—700)	*Charged*	*1*	2		*13,800*		*26,300*
	Voted	*1*	..		12,300		....
Deputy Superintendents of Police (340—700)	Voted	2	2		11,873		12,360
Inspectors (180—300)	Voted	12	12		40,980		38,940
Superintendent, Finger Print Bureau (320—400)	Voted	1	1		4,800		4,800
Probable savings	Voted				—4,953		....
Total	*Charged*			*51,012*	*39,600*	*42,000*	*51,400*
	Voted			64,525	65,000	68,400	56,100
G-(2) Pay of Establishment—							
Non-gazetted executive officers (75—145)		29	34		57,140		67,280
Finger Print Bureau and other special establishments (40—450)		34	35		48,138		50,010
Constabulary (28—50)		16	18		10,404		10,464
Servants (9—22)		29	30		6,264		6,300
Temporary establishment					4,878		4,700
Probable savings					—4,924		—754
Total	Voted			1,22,351	1,21,900	1,30,200	1,38,000
G-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*2,000*		*2,300*
	Voted				22,000		25,600
House-rent and other allowances	Voted				22,200		22,600
Total	*Charged*			*3,887*	*2,000*	*2,000*	*2,300*
	Voted			51,424	44,200	52,200	48,200
G-(4) Contingencies—							
Contract contingencies—							
Petty supplies					1,120		1,000
Lighting charges					500		500
Other charges					6,160		6,300
Non-contract contingencies—							
Service postage and telegrams					3,000		3,700
Telephone charges					1,250		1,250
Other charges					400		400
Supplies and services—							
Other charges					1,270		1,050
Total	Voted			13,338	13,700	14,200	14,200
Total	*Charged*			*54,899*	*41,600*	*44,000*	*53,700*
	Voted			2,51,638	2,44,800	2,65,000	2,56,500
TOTAL .. Criminal Investigation Department (Presidency)				3,06,537	2,86,400	3,09,000	3,10,200

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged*	*1,38,762*	*45,840*	*55,680*	*27,560*
	Voted	30,174	....	7,760	2,600
H-2 Sterling overseas pay—(High Commissioner for India)	*Charged*	*1,33,687*	*1,46,960*	*1,13,280*	*1,22,960*
H-3 Stores for India—(High Commissioner for India)	Voted	5,330	13,760	18,440	6,000
H-4 Outfit allowance of Indian Police Probationers (Secretary of State for India)	*Charged*	*1,200*	*800*	*800*	*400*
H-5 Other charges—(High Commissioner for India)—					
Allotment of Pay of Officers	*Charged*	....	....	*2,800*	*4,800*
	Voted	....	....	760	1,120
Other items	*Charged*	*1,621*	....	....	*2,000*
Total	*Charged*	*2,75,270*	*1,93,600*	*1,72,560*	*1,57,720*
	Voted	35,504	13,760	26,960	9,720
TOTAL, Charges in England		3,10,774	2,07,360	1,99,520	1,67,440

30-PORTS AND PILOTAGE. B-Other Ports.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*4,187*	*4,200*	*5,472*	*5,600*
	Voted ..	390	400	300	400
For rounding ..	*Charged* ..	....	*—200*	*—472*	*—600*
	Voted ..	....	+600	+700	+600
	TOTAL ..	4,577	5,000	6,000	6,000
	Charged ..	*4,187*	*4,000*	*5,000*	*5,000*
	Voted ..	390	1,000	1,000	1,000

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes ..	36-A	22,853	15,650	16,700	15,700
B-Museums	36-B	91,083	91,200	91,300	91,700
For rounding			+150	....	+600
TOTAL .. Voted ..		1,13,936	1,07,000	1,08,000	1,08,000
DETAILED ACCOUNT No. 36-A. **36-SCIENTIFIC DEPARTMENTS.** **A-Grants-in-aid and Donations to Scientific Societies and Institutes.**					
Grants-in-aid, Contributions and Donations.					
Royal Asiatic Society		22,353	15,150		15,200
Bombay Art Society		500	500		500
TOTAL .. Voted ..		22,853	15,650	16,700	15,700
DETAILED ACCOUNT No. 36-B. **36-SCIENTIFIC DEPARTMENTS.** **B-Museums.**					
Grants-in-aid, Contributions and Donations.					
Grant-in-aid to the Historical Museum at Satara		383	....		....
Grant of annuity to the Parasnis family in perpetuity		2,400	2,400		2,400
Grant-in-aid to the Archæological Museum at Bijapur		1,300	1,300		1,300
Grant-in-aid to the Prince of Wales' Museum of Western India		85,000	85,000		85,000
Grant-in-aid to the Lord Reay Industrial Museum at Poona		2,000	2,500		3,000
TOTAL .. Voted ..		91,083	91,200	91,300	91,700

37-EDUCATION.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A Grants to universities	37-A	1,50,436	1,50,400	1,50,000	1,50,400
B Government arts colleges		8,84,770	9,33,600	9,28,000	9,82,400
C Grants to non-government arts colleges		2,32,332	2,32,000	2,17,000	2,32,000
D Government professional colleges		5,26,914	5,30,800	5,35,000	5,39,000
E Grants to non-government professional colleges ..			....	....	....
TOTAL ..		17,94,452	18,46,800	18,30,000	19,03,800
Charged ..		*2,63,834*	*3,24,300*	*2,69,000*	*2,88,300*
Voted ..		15,30,618	15,22,500	15,61,000	16,15,500
B-SECONDARY					
F Government secondary schools	37-B	7,32,758	7,53,600	7,17,000	7,22,500
G Direct grants to non-government secondary schools—					
(1) Anglo-Indian and European communities		4,49,835	4,52,700	4,53,000	4,52,000
(2) Other communities		11,86,377	11,88,500	11,88,000	11,49,000
H Grants to local bodies for secondary education		67,686	78,700	79,000	83,300
TOTAL .. Voted ..		24,36,656	24,73,500	24,37,000	24,06,800
C-PRIMARY.					
I Government primary schools	37-C	8,809	9,300	9,000	9,300
J Direct grants to non-government primary schools.. ..		7,19,512	7,77,000	7,78,000	7,76,200
K Grants to local bodies for primary education		1,18,68,424	1,17,68,900	1,15,26,000	1,22,11,000
K-1 Special Development Programme		4,84,760	3,09,000	3,09,000	1,00,000
TOTAL .. Voted ..		1,30,81,505	1,28,64,200	1,26,22,000	1,30,96,500

37-EDUCATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L GOVERNMENT SPECIAL SCHOOLS	37-D	7,92,191	10,55,900	7,54,000	8,33,300
M DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		18,458	18,400	17,000	18,400
(2) OTHER COMMUNITIES		1,12,123	2,12,000	2,17,000	4,30,500
M-1-SPECIAL DEVELOPMENT PROGRAMME		1,57,210	1,91,000	51,000	....
N GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION		6,565	5,700	6,000	1,82,800
TOTAL .. Voted ..		10,86,547	14,83,000	10,45,000	14,65,000
E-GENERAL.					
O DIRECTION	37-E	1,69,898	1,58,700	1,59,000	1,58,100
P INSPECTION—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		8,192	12,800	14,000	14,000
(2) OTHER COMMUNITIES		7,62,506	8,61,300	9,07,000	9,24,600
Q SCHOLARSHIPS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		17,010	18,700	18,000	19,200
(2) OTHER COMMUNITIES		3,66,426	4,05,900	4,01,000	4,12,600
R MISCELLANEOUS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES		4,048	4,400	4,000	4,400
(2) OTHER COMMUNITIES		1,99,548	2,08,400	2,04,000	2,52,100
TOTAL ..		15,27,628	16,70,200	17,07,000	17,85,000
Charged ..		*91,031*	*74,300*	*73,000*	*74,900*
Voted ..		14,36,597	15,95,900	16,34,000	17,10,100
F-CHARGES IN ENGLAND.					
S CHARGE IN ENGLAND—HIGH COMMISSIONERS—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..	37-F	....	....		....
Voted ..		15,630	....		....
(2) OTHER COMMUNITIES .. .. *Charged* ..		*43,843*	*12,360*		*17,720*
Voted ..		30,612	13,880		13,600
TOTAL ..		90,085	26,240	47,360	31,320
Charged ..		*43,843*	*12,360*	*28,960*	*17,720*
Voted ..		46,242	13,880	18,400	13,600
T LOSS OR GAIN BY EXCHANGE—					
(1) ANGLO-INDIAN AND EUROPEAN COMMUNITIES *Charged* ..		....	....		
Voted ..		87	....		
(2) OTHER COMMUNITIES .. .. *Charged* ..		*203*	....		
Voted ..		115	....		
TOTAL ..		405	....	83	....
Charged ..		*203*	....	*51*	....
Voted ..		202	....	32	....
For rounding .. *Charged* ..			+40	—11	+80
Voted ..			+20	—432	—500
GRAND TOTAL ..		2,00,17,278	2,03,64,000	1,96,88,000	2,06,88,000
Charged ..		*3,98,911*	*4,11,000*	*3,71,000*	*3,81,000*
Voted ..		1,96,18,367	1,99,53,000	1,93,17,000	2,03,07,000

DETAILED ACCOUNT No. 37A. EDUCATION. University.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-UNIVERSITY.			Rs.	Rs.	Rs.	Rs.
A-(1) Grants to Universities—						
Recurring grant—Bombay University .. Voted ..				1,17,000		1,17,000
Recurring grant— Do. .. .. Voted ..				33,400		33,400
TOTAL .. Voted ..			1,50,436	1,50,400	1,50,000	1,50,400
B-GOVERNMENT ARTS COLLEGES.						
Summary.						
B-1 Science College			1,94,461	1,89,700	2,03,000	1,97,500
B-2 Other Arts Colleges			6,90,309	7,43,900	7,25,000	7,84,900
TOTAL ..			8,84,770	9,33,600	9,28,000	9,82,400
Charged ..			*1,27,602*	*1,89,300*	*1,47,000*	*1,51,100*
Voted ..			7,57,168	7,44,300	7,81,000	8,31,300
DETAILS.						
B-1 SCIENCE COLLEGE.						
ROYAL INSTITUTE OF SCIENCE, BOMBAY.						
B-1 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	*4*	*4*	*45,120*	*50,500*		*51,100*
Professors and other officers (170—1,500) .. Voted ..	6	7	33,911	35,400		38,700
Leave Salary .. .. .. *Charged* ..			*4,731*			....
Leave Salary .. .. .. Voted ..			1,497			....
Total .. *Charged* ..			*49,851*	*50,500*	*50,500*	*51,100*
Total .. Voted ..			35,408	35,400	35,000	38,700
B-1 (2) Pay of Establishment—						
Clerks (60—160)	3	3	4,739	4,350		4,492
Laboratory assistants (79—115)	5	7	9,662	7,250		9,837
Field artists collectors (35—150)	2	3	2,663	2,400		2,940
Demonstrators, physical Instructor, assistant lecturers, store keeper and machanic (54—250)	10	12	25,292	21,900		24,030
Servants (20—25)	15	14	4,343	4,300		3,984
Temporary establishment	9	9	37	7,800		3,117
Leave Salary			898			....
Total .. Voted ..			47,634	48,000	49,000	48,400
Carried over ..			1,32,893	1,33,900	1,34,500	1,38,200

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.			Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*						
B-1 SCIENCE COLLEGE—concld.						
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld.*						
	Brought forward ..		1,32,893	1,33,900	1,34,500	1,38,200
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)	*Charged* ..		*616*	*300*		*400*
	Voted ..		2,395	1,000		1,200
House-rent and other allowances	*Charged* ..		*2,406*	*3,000*		*3,000*
	Voted ..		5,754	6,100		7,100
Total ..	*Charged* ..		*3,022*	*3,300*	*3,500*	*3,400*
	Voted ..		8,149	7,100	7,600	8,300
B-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				4,900		5,000
Purchase of apparatus and chemicals				20,250		22,100
Telephone charges				250		250
Electric charges			36,634	1,200		1,200
Water supply				1,600		2,000
Gas charges				2,300		2,400
Other charges				1,000		450
Non-contract contingencies—						
Rents, rates and taxes			9,919	6,925		6,892
Service postage and telegrams				300		370
Pay of inferior servants				2,575		2,838
Reserve at the disposal of the Director of Public Instruction				100		100
Customs duty on imported stores			3,844	4,000		4,000
Total ..	Voted ..		50,397	45,400	57,400	47,600
	TOTAL ..		1,94,461	1,89,700	2,03,000	1,97,500
	Charged ..		*52,873*	*53,800*	*54,000*	*54,500*
	Voted ..		1,41,588	1,35,900	1,49,000	1,43,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges.						
B-2 (1) Pay of Officers—						
Principals and professors (400—1,750) .. *Charged* ..	*8*	*8*	*71,874*	*1,30,500*		*92,100*
Professors and other officers (170—1,200) .. Voted ..	59	59	3,13,135	3,19,000		3,42,070
Director of Kannada Research (250—400) .. Voted ..	1	1	....	3,000		3,130
Leave Salary .. .. .. Voted ..			504			....
Total .. *Charged* ..			*71,874*	*1,30,500*	*91,000*	*92,100*
Total .. Voted ..			3,13,639	3,22,000	3,24,000	3,45,200
B-2 (2) Pay of Establishment—						
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)	74	87	92,390	1,08,300		1,39,547
Hostel superintendent (150)	1	1	1,800	1,800		1,800
Clerks (30—160)	15	17	15,923	17,300		17,105
Laboratory assistants (25—100)	7	19	6,337	4,400		13,034
Field Collector (35–45)	..	1	....	....		315
Servants (15—28)	37	48	8,433	8,400		11,599
Temporary establishment			42,546	43,100		....
Leave Salary .. .. .. Voted ..			1,268	....		....
Total .. Voted ..			1,68,697	1,83,300	1,79,000	1,83,400
B-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(ordinary .. .. *Charged* ..			*1,378*	*900*		*900*
Travelling allowance—(ordinary) .. .. Voted ..			5,339	3,000		3,646
House-rent and other allowances .. .. *Charged* ..			*1,477*	*4,100*		*3,600*
House-rent and other allowances .. .. Voted ..			15,450	16,800		18,654
Total .. *Charged* ..			*2,855*	*5,000*	*2,000*	*4,500*
Total .. Voted ..			20,789	19,800	20,000	22,300
Carried over .. *Charged* ..			*74,729*	*1,35,500*	*93,000*	*96,600*
Carried over .. Voted ..			5,03,125	5,25,100	5,23,000	5,50,900

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges—contd.						
Brought forward .. *Charged* ..			*74,729*	*1,35,500*	*93,000*	*96,600*
Brought forward .. Voted ..			5,03,125	5,25,100	5,23,000	5,50,900
B-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				15,540		15,000
Purchase of apparatus and chemicals				24,300		20,138
Telephone charges				675		682
Electric charges				5,100		5,000
Gas charges			91,086	1,000		1,000
Petrol charges				400		....
Water supply				5,150		4,400
Purchase and repairs of furniture				1,700		1,700
Other charges				4,930		6,300
Non-contract contingencies—						
Rents, rates and taxes				3,480		5,352
Service postage and telegrams			19,181	965		1,000
Other non-contract contingencies				4,860		5,870
Pay of inferior servants				10,400		12,059
Other supplies and services			531	....		....
Studentship			....	1,800		....
Customs duty on imported stores			1,657	2,500		2,600
Reserve at the disposal of the Director of Public Instruction ..			....	500		500
Contribution to the Town Planning Board, Ahmedabad, on account of improvement of lands of the Gujarat College			....	....		55,799
Total .. Voted ..			1,12,455	83,300	1,09,000	1,37,400
TOTAL ..			6,90,309	7,43,900	7,25,000	7,84,900
Charged ..			*74,729*	*1,35,500*	*93,000*	*96,600*
Voted ..			6,15,580	6,08,400	6,32,000	6,88,300

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1940–41.	Strength, 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants .. .. *Charged* ..			*71,332*	*75,000*	*60,000*	*75,000*
Voted ..			1,61,000	1,57,000	1,57,000	1,57,000
TOTAL ..			2,32,332	2,32,000	2,17,000	2,32,000
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 Law College			63,145	53,000	57,500	48,500
D-2 College of Engineering, Poona			2,11,139	2,15,400	2,19,000	2,22,600
D-3 Training Colleges for Secondary Teachers			1,14,849	1,31,700	1,29,500	1,37,100
D-4 Sydenham College of Commerce and Economics, Bombay ..			1,37,781	1,30,700	1,29,000	1,30,800
TOTAL ..			5,26,914	5,30,800	5,35,000	5,39,000
Charged ..			*64,900*	*60,000*	*62,000*	*62,200*
Voted ..			4,62,014	4,70,800	4,73,000	4,76,800
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal, professors and Registrar (170—1,250)	12	7	48,564	42,300		38,200
Total .. Voted ..			48,564	42,300	40,500	38,200
D-1 (2) Pay of Establishment—						
Clerks (60—160)	3	3	3,305	2,800		3,663
Servants (19—24)	5	5	1,423	1,400		1,428
Temporary establishment			6	400		109
Leave salary			772			
Total .. Voted ..			5,506	4,600	11,000	5,200
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance			59	....		50
House-rent and other allowances			395	400		150
Total .. Voted ..			454	400	400	200
D-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				3,525		2,750
Telephone charges				175		175
Electric charges			8,471	600		600
Purchase and repairs of furniture				625		625
Other charges				625		600
Non-contract contingencies—						
Service postage and telegrams			150	150		150
Total .. Voted ..			8,621	5,700	5,600	4,900
TOTAL .. Voted ..			63,145	53,000	57,500	48,500

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.			Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.						
D-2 (1) Pay of Officers—						
Principal and professors (400—1,750) .. *Charged* ..	*1*	*1*	*14,950*	*15,300*		*15,600*
Professors and other officers (170—1,375) .. Voted ..	14	15	68,634	72,100		75,000
Leave salary .. .. .. Voted ..			....			....
Total .. *Charged* ..			*14,950*	*15,300*	*15,300*	*15,600*
Total .. Voted ..			68,634	72,100	70,500	75,000
D-2 (2) Pay of Establishment—						
Teachers and instructors (100—250)	11	12	24,045	11,100		28,192
Clerks (25—140)	5	6	5,161	5,260		5,368
Curator and laboratory assistants (30—180)	11	11	9,102	600		11,029
Servants (16—20)	9	8	2,289	2,000		2,136
Workshop establishment (30—240)	7	7	20,319	8,120		20,917
Engineering laboratory establishment (45—215)	5	7	10,199	7,420		8,858
Temporary establishment			990	40,700		....
Leave salary			440			....
Total .. Voted ..			72,545	75,200	77,000	76,500
D-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary) .. *Charged* ..			*606*	*100*		*100*
Travelling allowance .. (ordinary) .. Voted ..			1,227	1,500		1,440
House-rent and other allowances .. .. Voted ..			650	600		660
Total .. *Charged* ..			*606*	*100*	*700*	*100*
Total .. Voted ..			1,877	2,100	2,500	2,100
D-2 (4) Contingencies—						
Contract contingencies—						
Purchase of apparatus and chemicals				37,700		40,003
Telephone charges				230		228
Electric charges			43,055	180		200
Water supply				2,900		2,900
Library charges				1,520		1,800
Other charges				600		600
Non-contract contingencies—						
Rents, rates and taxes				380		192
Service postage and telegrams			5,534	490		500
Pay of inferior servants				3,200		3,537
Other supplies and services			3,848	3,170		3,180
Customs duty on imported stores			90	170		100
Reserve at the disposal of the Director of Public Instruction ..				60		60
Total .. Voted ..			52,527	50,600	53,000	53,300
TOTAL ..			2,11,139	2,15,400	2,19,000	2,22,600
Charged ..			*15,556*	*15,400*	*16,000*	*15,700*
Voted ..			1,95,583	2,00,000	2,03,000	2,06,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-3 Training Colleges for Secondary Teachers.						
D-3 (1) Pay of Officers—						
Principals .. .. .. *Charged* ..	*1*	*1*	*14,669*	*22,700*		*24,000*
Principals .. .. .. Voted ..	1	1	54,226	14,240		14,724
Professors and lecturers (300—900 and 170—650) Voted ..	14	14		47,500		49,016
Special pay to medical officer for medical charge			330	360		360
Total .. *Charged* ..			*14,669*	*22,700*	*23,000*	*24,000*
Total .. Voted ..			54,556	62,100	62,000	64,100
D-3 (2) Pay of Establishment—						
Clerks (30—80)	4	4	5,820	5,280		5,426
Assistant lecturers (70—260)	6	4	9,401	11,900		8,650
Teachers under training			1,775	4,000		4,000
Servants (14—23)	4	4	907	920		924
Leave salary			49	....		....
Total .. Voted ..			17,952	22,100	20,500	19,000
D-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) .. *Charged* ..			*437*	*200*		*200*
Travelling allowance (Ordinary) .. Voted ..			1,191	600		800
House-rent and other allowances .. .. *Charged* ..			*607*	*900*		*900*
House-rent and other allowances .. .. Voted ..			3,575	4,500		4,575
Stipends to teachers from Non-Government Schools under training			....	....		11,725
Total .. *Charged* ..			*1,044*	*1,100*	*1,000*	*1,100*
Total .. Voted ..			4,766	5,100	4,000	17,100
D-3 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				3,200		3,700
Purchase of apparatus and chemicals				2,000		1,300
Telephone charges				175		175
Electric charges			10,542	75		120
Water supply				650		600
Other charges				1,450		1,855
Non-contract contingencies—						
Rents, rates and taxes				320		326
Service postage and telegrams			11,320	340		324
Pay of inferior servants				3,200		3,210
Stipends to teachers from non-Government schools under training ..				7,000		....
Reserve at the disposal of the Director of Public Instruction ..				190		190
Total .. Voted ..			21,862	18,600	19,000	11,800
TOTAL ..			1,14,849	1,31,700	1,29,500	1,37,100
TOTAL .. *Charged* ..			*15,713*	*23,800*	*24,000*	*25,100*
TOTAL .. Voted ..			99,136	1,07,900	1,05,500	1,12,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.						
D-4 Sydenham College of Commerce and Economics, Bombay.						
D-4 (1) Pay of Officers—						
Principal and professors (400—1,500) .. .. *Charged* ..	*1*	*1*	*22,797*	*18,900*		*19,500*
Professors, etc. (170—600) .. .. Voted ..	13	13	44,222	47,300		46,900
Leave salary .. .. *Charged* ..			*8,741*	....		....
Total .. *Charged* ..			*31,538*	*18,900*	*19,500*	*19,500*
Total .. Voted ..			44,222	47,300	47,000	46,900
D-4 (2) Pay of Establishment—						
Assistant and part-time lecturers and instructors	7	11		8,040		14,483
Physical Instructor	1	1	17,849	500		500
Clerks and Librarian (30—175)	5	5		6,240		6,544
Servants (23—24)	4	4	1,352	1,140		1,164
Temporary establishment			639	7,280		1,209
Leave salary			589	....		....
Total .. Voted ..			20,429	23,200	23,000	23,900
D-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (Ordinary) .. *Charged* ..			*648*	*500*		*500*
Travelling allowance .. (Ordinary) .. Voted ..			342	150		200
House-rent and other allowances .. .. *Charged* ..			*1,445*	*1,400*		*1,400*
House-rent and other allowances .. .. Voted ..			4,249	5,950		6,400
Total .. *Charged* ..			*2,093*	*1,900*	*2,500*	*1,900*
Total .. Voted ..			4,591	6,100	6,000	6,600
D-4 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,800		1,000
Telephone charges				225		225
Electrical charges				525		500
Water supply			5,955	370		380
Purchase and repairs of furniture				500		700
Library charges				1,400		600
Other charges				680		695
Non-contract contingencies—						
Rents, rates and taxes				24,332		24,378
Service postage and telegrams			28,953	300		300
Pay of inferior servants				3,168		3,222
Total .. Voted ..			34,908	33,300	31,000	32,000
TOTAL ..			1,37,781	1,30,700	1,29,000	1,30,800
Total .. *Charged* ..			*33,631*	*20,800*	*22,000*	*21,400*
Total .. Voted ..			1,04,150	1,09,900	1,07,000	1,09,400

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 SECONDARY SCHOOLS FOR BOYS			6,28,898	5,90,700	5,75,000	5,39,700
F-2 SECONDARY SCHOOLS FOR GIRLS			86,450	1,04,100	1,02,000	1,22,500
F-3 VOCATIONAL SCHOOLS			17,410	58,800	40,000	60,300
TOTAL .. Voted ..			7,32,758	7,53,600	7,17,000	7,22,500
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	17		71,060		62,560
Special pay to medical officer for medical charge				240		240
Total .. Voted ..			70,543	71,300	67,000	62,800
F-1 (2) Pay of Establishment—						
Head masters, assistant masters, teachers and superintendent (30—300)	304	288		4,14,500		3,77,184
Clerks (30—100)	20	21		15,300		15,489
Laboratory assistants (20—30)	12	12		4,100		3,615
Servants (12—21)	55	54		10,800		9,732
Temporary establishment				4,300		....
Special pay to medical officer for medical charge				1,200		1,080
Total .. Voted ..			4,77,648	4,50,200	4,36,000	4,07,100
Carried over ..			5,48,191	5,21,500	5,03,000	4,69,900

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			5,48,191	5,21,500	5,03,000	4,69,900
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { Ordinary				3,100		3,300
Do. do. { Fixed				....		30
House-rent and other allowances				10,200		10,120
Allowance for medical inspection of school children				400		350
Total .. Voted ..			15,652	13,700	15,000	13,800
F-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				5,260		4,922
Purchase of apparatus and chemicals				2,450		2,170
Telephone charges				255		350
Water supply			23,430	3,573		3,394
Purchase and repairs of furniture				3,027		3,880
Boarding charges				720		660
Other charges				6,395		6,114
Non-contract contingencies—						
Rents, rates and taxes				12,400		12,047
Service postage and telegrams			41,394	1,420		1,340
Pay of inferior servants				19,100		19,723
Other supplies and services			231	....		500
Reserve at the disposal of the Director of Public Instruction ..				900		900
Voted ..			65,055	55,500	57,000	56,000
TOTAL .. Voted ..			6,28,898	5,90,700	5,75,000	5,39,700

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent and head mistresses	5	6		9,600		15,900
Leave salary				....		....
Total .. Voted ..			6,921	9,600	9,600	15,900
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	68	71		70,700		77,317
Clerks (35)	5	6		3,100		3,816
Laboratory Hamals	1	2		200		432
Servants (16—18)	15	16		2,400		3,015
Temporary establishment				600		....
Special pay for Medical Officer for Medical charge				100		120
Total .. Voted ..			64,640	77,100	72,800	84,700
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				200		300
House-rent and other allowances				900		1,400
Allowance for medical inspection of school children				100		100
Total .. Voted ..			1,358	1,200	1,600	1,800
F-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			4,438	335		760
Purchase and repairs of furniture				265		470
Other charges				535		3,460
Non-contract contingencies—						
Rents, rates and taxes			9,093	4,060		5,469
Service postage and telegrams				245		310
Purchase of furniture				8,480		6,350
Pay of inferior servants				2,180		3,181
Reserve at the disposal of the Director of Public Instruction ..				100		100
Total .. Voted ..			13,531	16,200	18,000	20,100
TOTAL .. Voted ..			86,450	1,04,100	1,02,000	1,22,500

DETAILED ACCOUNT No. 37-B. 37, EDUCATION. Secondary—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-3 (a) VOCATIONAL SCHOOLS.						
F-4 (a)-(1) Pay of Establishment—						
Instructors and Teachers (45—175)	10	18		8,150		12,780
Fieldmen and servants (15—25)	3	3		750		720
Total..Voted ..			4,423	8,900	9,000	13,500
F-4 (a)-(2) Allowances, Honoraria, etc.—						
Travelling Allowance				1,090		500
Allowance for Medical Inspection of school children				10		....
Total..Voted ..			290	1,100	300	500
F-4-(a)-(3) Contingencies—						
Contract contingencies				6,770		9,135
Non-contract contingencies—						
Rents, rates and taxes				1,000		2,324
Purchase of Equipment				10,480		9,816
Aquisition of Land				17,200		....
Other Supplies and services				800		....
Pay of Inferior servants				2,950		4,725
Total..Voted ..			7,227	39,200	25,700	26,000
Total..Voted 4 (*a*) ..			11,940	49,200	35,000	40,000
F-3-(b) TECHNICAL SCHOOL.						
(*i*) *Mechanical Engineering Department.*						
F-4-(b)-(1) Pay of Establishment—						
Engineering Superintendent. (180—260)	1	1		2,200		2,379
Technical Draftsmen (60—130)	3	3		2,100		2,336
Workshop establishment	..	2		....		2,695
Servants	2	..		300		....
Storekeeper	..	1		....		330
(*ii*) *Electrical Engineering Department.*						
Electrical Superintendent	..	1		....		1,870
Electrical Workshop establishment	..	2		....		990
Total..Voted ..			2,410	4,600	4,000	10,600
F-4-(b)-(2) Contingencies—						
Contract contingencies				1,000		2,000
Non-contract contingencies—						
Pay of Inferior servants				....		510
Purchase of Equipment				4,000		7,190
Total..Voted ..			3,060	5,000	1,000	9,700
Total..Voted 4 (*b*) ..			5,470	9,600	5,000	20,300
TOTAL 4 (*a*) and (*b*)..Voted ..			17,410	58,800	40,000	60,300

DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) Ordinary Grants-in-aid—				
To secondary schools	3,09,628	3,11,000		3,02,000
(b) Special Grants-in-aid—				
For Anglo-Indian and European Education	1,13,309	1,09,300		1,18,300
Grants to soldiers' children		500		500
(ii) Non-recurring.				
Building grants	25,785	18,000		18,000
Miscellaneous	1,113	1,200		1,200
Lamp Provision	....	12,700		12,000
Total .. Voted ..	4,49,835	4,52,700	4,53,000	4,52,000
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools	1,93,099	1,40,000		1,40,000
Anglo-Vernacular schools	9,44,205	9,67,500		9,67,500
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants		23,000		23,000
Scheme for provident fund for teachers in recognized Secondary Schools ..		10,000		10,000
Grants for physical education	35,230	20,000		....(a)
Do. do. (for play grounds and sites)		10,000		....(a)
(ii) Non-Recurring.				
Grants for apparatus, books and furniture	11,460	8,000		8,500
Grants for Physical education	2,383	10,000		....(a)
Total .. Voted ..	11,86,377	11,88,500	11,88,000	11,49,000
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc., to—				
Anglo-Vernacular schools	67,071	77,300		77,300
Grants to Municipalites for opening English classes in Urdu Primary Schools at Selected Centres for girls	....	....		3,055
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants		1,000		1,000
(ii) Non-recurring.				
Grants for apparatus, books, etc.	615	400		420
Grants to Municipalities for opening English classes in Urdu Primary Schools for girls at Selected Centres	....	....		1,525
Total .. Voted ..	67,686	78,700	79,000	83,300

(a) Transferred to "D-Special—M-Direct Grants to non-Government Special Schools and N-Grants to Local Bodies for Special Education".

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
1-GOVERNMENT PRIMARY SCHOOLS.						
DETAILS.						
I-PRIMARY SCHOOLS FOR BOYS.						
I-I (1) Pay of Establishment—						
Head masters, assistant masters, etc. (30—60)	10	10		5,410		5,448
Servants	1	1		180		18
Provident fund contribution				170		194
Special pay to medical officer				240		240
Deduct—Probable savings						
Total .. Voted ..			5,550	6,000	5,400	5,900
I-I (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)				50		56
Do. (Fixed)				30		24
Allowance for medical charge				120		120
Total .. Voted ..			159	200	600	200
I-I (3) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				10		10
Water supply				50		48
Purchase and repairs of furniture			370	10		10
Other charges				180		147
Non-contract contingencies—						
Rent, rates and taxes				1,175		1,200
Service postage and telegrams			2,730	100		39
Pay of inferior servants				1,575		1,746
Total .. Voted ..			3,100	3,100	3,000	3,200
TOTAL .. Voted ..			8,809	9,300	9,000	9,300

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
Grants-in-aid, Contributions and Donations—				
(i) Recurring.				
1. Ordinary grants		19,000	19,000	19,000
2. Ordinary grant for physical education		1,000	1,000	....
3. War and fee grants		1,000	2,000	1,200
4. Grants to primary schools by private agencies	7,16,800	7,56,000	7,56,000	7,56,000
(ii) Non-recurring.				
1. Grants for apparatus, books and furniture	2,712	....	....	....
TOTAL .. Voted ..	7,19,512	7,77,000	7,78,000	7,76,200
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to the Bombay Municipality .. .. .. Voted ..	8,95,000	9,45,000	9,45,000	9,45,000
Grants to local bodies other than the Bombay Municipality .. Voted ..	1,08,92,259	1,06,10,000	1,03,96,000	1,11,00,000
Grants to Local Authorities for introducing compulsory elementary education ..	....	....	....	1,00,000
Grants to local bodies on account of the revision of the scale of pay for 2nd year trained teachers .. Voted ..	....	....	....	36,000
Grants for opening of basic Schools		73,700	74,000	....(a)
Grants to local bodies for physical education	44,857	70,000	70,000	....(b)
Grants to local bodies for medical inspection of children in primary schools ..	....	30,000	1,000	....(b)
(ii) Non-recurring.				
Building and equipment grants	36,308	30,000	30,000	30,000
Grants for opening of basic schools	....	10,200	10,000	....(b)
TOTAL .. Voted ..	1,18,68,424	1,17,68,900	1,15,26,000	1,22,11,000
K-1. SPECIAL DEVELOPMENT PROGRAMME.				
Provision for school buildings .. .. ..Voted ..	4,84,760	3,09,000	3,09,000	1,00,000

(a) Transferred partly to "D-Special—L-Basic Training and partly to N-Grants to Local Bodies for Special Education".
(b) Transferred to "D-Special—N-Grants to Local Bodies for Special Education".

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY.						
L-1 Training Schools for Boys			4,04,900	5,62,500	3,63,000	3,34,600
L-2 Training Schools for Girls			2,06,433	2,62,000	2,14,000	2,26,000
L-3 Commercial Class in Bombay			5,477	5,000	5,000	5,700
L-4 Jehangir Dinshaw Vakil Commercial School, Broach .			3,293	3,400	3,500	3,600
L-5 School of Art			1,08,606	1,10,800	1,14,000	1,23,200
L-6 Training Institute for Physical Education			39,086	39,600	41,500	(a) 74,400
L-7 Basic Training			....	....	....	65,800
L-7 Short term courses in Physical Education for teachers..			24,396	58,900	13,000	....
L-8 Agricultural Schools			....	13,700	....	....
TOTAL ..Voted ..			7,92,191	10,55,900	7,54,000	8,33,300
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers—						
Principals (170—800)	5	4		9,740		13,140
Special pay to medical officer for medical charge				660		660
Total ..Voted ..			9,877	10,400	13,000	13,800
L-1 (2) Pay of Establishment—						
Head masters, assistant masters and teachers in Training school (30—300)	131	99		1,80,700		1,42,213
Head masters, assistant masters in Practising schools (35—75) ..	62	62		41,630		41,663
Clerks (30—100)	24	19		13,200		12,772
Servants (15—21)	45	36		9,120		7,748
Temporary establishment				930		666
Special pay to medical officer for medical charge				960		720
Provident fund contribution				360		418
Total ..Voted ..			2,11,116	2,46,900	2,30,000	2,06,200
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				180		....
Travelling allowance (ordinary)				2,260		2,980
House-rent and other allowances				3,700		3,720
Stipends to students				2,94,700		56,500
Allowance for medical charge				240		240
Allowance for medical inspection of school children				120		160
Lump cut for probable savings				—29,500		....
Total .. Voted ..			1,10,981	2,41,700	60,000	63,600
Carried over ..			3,31,974	4,99,000	3,03,000	2,83,600

(a) Includes provisions for (*i*) Training Institute for Physical Education, (*ii*) Board of Physical Education and (*iii*) Short term courses in Physical Education for teachers.

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			3,31,974	4,99,000	3,03,000	2,83,600
L-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				2,000		1,600
Purchase of apparatus and chemicals				740		485
Telephone charges				190		192
Electric charges				60		60
Water supply			19,428	1,120		400
Purchase and repairs of furniture				1,200		980
Boarding charges				860		765
Gardening charges				620		520
Other charges				4,510		2,593
Non-contract contingencies—						
Rents, rates and taxes				13,600		13,139
Service postage and telegrams			53,295	1,200		1,000
Other Non-contract contingencies				....		....
Pay of inferior servants				32,000		28,866
Other supplies and services			203	....		....
Reserve at the disposal of the Director of Public Instruction ..			....	400		400
Total .. Voted ..			72,926	63,500	60,000	51,000
TOTAL Training Schools for Boys .. Voted ..			4,04,900	5,62,500	3,63,000	3,34,600

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40,	Budge Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*con d.*						
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent and assistant lady superintendent (170—770) ..	5	6		23,900		21,200
Special pay to medical officer for medical charge				600		600
Total .. Voted ..			22,468	24,500	24,000	21,800
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	58	65		82,300		86,537
Head mistresses, assistant mistresses in Practising schools (30—60) ..	41	40		23,300		23,447
Clerks (30—80)	6	6		4,500		5,774
Servants (15—29)	27	28		5,300		5,544
Temporary establishment				3,400		....
Provident fund contribution				300		258
Special pay to Medical Officer				100		240
Total .. Voted ..			1,11,930	1,19,200	1,22,000	1,21,800
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed				240		216
Travelling allowance { ordinary				500		589
House-rent and other allowances				2,200		2,280
Stipends to students				92,600		47,000
Allowance for medical charge				360		360
Allowance for medical inspection of school children				150		155
Lump cut for probable savings				—10,450		....
Total .. Voted ..			41,767	85,600	36,000	50,600
Carried over ..			1,76,165	2,29,300	1,82,000	1,94,200

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,76,165	2,29,300	1,82,000	1,94,200
L-2 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals		820		758
Purchase of apparatus and chemicals		85		170
Telephone charges		65		....
Water supply	6,986	530		730
Purchase and repairs of furniture		490		550
Gardening charges		110		90
Rent for motor lorry		2,760		2,760
Other charges		1,710		1,557
Non-contract contingencies—				
Rents, rates and taxes	23,282	14,140		14,683
Service postage and telegrams		430		435
Pay of inferior servants		9,700		9,987
Other supplies and services	....	1,780		....
Reserve at the disposal of the Director of Public Instruction		80		80
Total .. Voted ..	30,268	32,700	32,000	31,800
TOTAL Training Schools for Girls .. Voted ..	2,06,433	2,62,000	2,14,000	2,26,000

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1940-41.	Strength, 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	..	2		....		4,424
Servants (23)	1	1		250		276
Temporary establishment				4,150		....
Total ..Voted ..			4,315	4,400	4,000	4,700
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				300		700
Total ..Voted ..			651	300	700	700
L-3 (3) Contingencies—						
Contract contingencies				150		150
Non-contract contingencies				150		150
Total ..Voted ..			511	300	300	300
Total ..Voted ..			5,477	5,000	5,000	5,700
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Masters, Instructors etc. and allowance to a clerk (150—175)..	..	2		100		3,208
Servants (16)	1	1		190		192
Temporary Establishment				2,910		....
Total ..Voted ..			3,094	3,200	3,300	3,400
L-4 (2) Contingencies—						
Contract contingencies				100		100
Pay of inferior servants				30		24
Non-contract contingencies				70		76
Total ..Voted ..			199	200	200	200
Total ..Voted ..			3,293	3,400	3,500	3,600
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted ..	8	8		35,500		42,000
Total .. Voted ..			35,696	35,500	41,000	42,000
Carried over ..			35,696	35,500	41,000	42,000

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
L-GOVERNMENT SPECIAL SCHOOLS—contd.			Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.						
Brought forward ..			35,696	35,500	41,000	42,000
L-5 (2) Pay of Establishment—						
Teachers and instructors (70—250)	21	22		20,100		31,373
Clerks (40—200)	4	4		4,900		5,078
Studio assistant (150—200)	1	1		1,700		1,785
Servants (20—24)	12	9		3,400		2,580
Work-shop establishment	9	9		11,400		....
Temporary establishment				....		684
Total .. Voted ..			39,334	41,500	37,000	41,500
L-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..				450		500
House-rent and other allowances .. .. .. Voted ..				3,250		5,560
Fees to Lecturers in the Architectural classes .. .. Voted ..				9,200		9,240
Total .. Voted ..			13,241	12,900	14,000	15,300
L-5 (4) Contingencies—						
Contract contingencies—						
Conservancy charges				....		329
Telephone charges				230		230
Electric charges				700		700
Water supply				2,400		2,400
Art Specimens				400		400
Purchase and repairs of furniture			13,282	300		300
Library charges				600		600
Gardening charges				300		300
Workshop contingencies				3,900		3,900
Other charges				4,170		4,170
Non contract contingencies—						
Rents, rates and taxes				1,550		1,227
Service postage and telegrams			5,515	250		250
Other non-contract contingencies				700		700
Pay of inferior servants				3,700		4,636
Other supplies and services			1,538	1,700		4,258
Total .. Voted ..			20,335	20,900	22,000	24,400
TOTAL .. Voted ..			1,08,606	1,10,800	1,14,000	1,23,200

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1940-41	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-6 TRAINING INSTITUTE FOR PHYSICAL EDUCATION. (a)						
L-6 (1) Pay of officers—						
Principal	1	1		4,200		4,734
Senior Assistant	1	1		2,000		2,106
Resident Medical Officer				....		3,360
Total—Voted ..			6,337	6,200	10,000	10,200
L-6 (2) Pay of Establishment—						
Personal Assistant to the Chairman, Board of Physical education ..	1	1		1,200		795
Resident Medical Officer (150)	1	..		1,800		....
Junior assistants (45—175)	3	3		3,700		3,857
Clerks (105—140)	1	1		1,600		2,940
Servants (17–18)	2	2		400		900
Teachers under training				....		11,700
Stipends to teachers under training				....		4,008
Total—Voted ..			20,916	8,700	17,500	24,200
L-6 (3) Allowances, Honoraria, etc.—						
Travelling allowances				800		4,800
House-rent and Other allowances				1,450		3,600
Allowance to students from the Non-government schools under training				2,250		4,250
Stipends to students				11,700		....
Honorarium to expert instructor				....		450
Total—Voted ..			4,520	16,200	5,500	13,100
L-6 (4) Contingencies—						
Electric charges				....		300
Contract contingencies				5,500		5,910
Pay of inferior servants				1,800		2,621
Service postage				1,200		374
Other supplies and services.				....		17,695
Total—Voted ..			7,313	8,500	8,500	26,900
TOTAL, Training Institute for Physical Education—Voted ..			39,086	39,600	41,500	74,400

(*a*) Also includes provisions for (*i*) Short term courses and (*ii*) Board of Physical Education.

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1940–41	Strength. 1941–42	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-7-BASIC TRAINING.						
L-7 (1) Pay of Officers—						
Special pay to Officer for Basic education						600
Total—Voted ..						600
						..
L-7 (2) Pay of Establishment—						
Head Masters and Assistant Masters etc., in Basic Training Centres ..		21				28,529
Basic and Craft Supervisors		8				7,220
Clerks		6				3,109
Servants		12				1,887
Special pay to Medical Officer						330
Provident Fund Contribution						25
Total—Voted ..						41,100
L-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						3,920
Travelling allowance (fixed)						2,280
Allowance to students in Basic Training Centres						8,500
Total—Voted ..						14,700
L-7 (4) Contingencies—						
Contract Contingencies—						
Other charges						2,862
Non-contract Contingencies—						
Rents, rates and taxes						2,253
Service postage						367
Other supplies and services						500
Pay of Inferior servants						3,418
Total—Voted ..						9,400
TOTAL—Voted ..				(a)	(a)	65,800

(a) Provision exists under "C—Primary".

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1940–41	Strength. 1941–42	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.						
L-7 Short Term Courses in Physical Education for teachers—						
L-7 (1) Pay of Establishment—						
Servants at Rs. 17 each	4			700		
Total—Voted ..			5,820	700	1,200	....
L-7 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				9,600		
Travelling allowance (fixed)				....		
House rent and other allowances				200		
Stipends to Government teachers under training				7,000		
Total—Voted ..			2,988	16,800	2,300	....
L-7 (3) Contingencies—						
Contract Contingencies—						
Other charges				400		
Non-contract Contingencies—						
Rents, rates and taxes				....		
Miscellaneous and office expenses				1,900		
Service postage				....		
Other supplies and services				38,400		
Pay of Inferior servants				700		
Total—Voted ..			15,588	41,400	9,500	....
TOTAL—Voted ..			24,396	58,900	13,000	(*a*)
L-8 AGRICULTURAL SCHOOLS.						
L-8 (1) Pay of Establishment—						
Head Masters, Assistant Masters and Engine Driver				6,200		
Servants				360		
Allowance for Medical charge				240		
Total—Voted ..				6,800		....
L-8 (2) Allowances—						
Travelling Allowance .. : .. Ordinary ..				250		
Travelling Allowance .. : .. Fixed ..				150		
Total—Voted ..				400		....
L-8 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				388		
Service Postage and telegrams				170		
Other supplies and services				5,600		
Pay of Inferior Servants				342		
Total—Voted ..				6,500		....
TOTAL .. Voted ..				13,700	(*b*)	(*b*)

(*a*) Provision included under "L-6, Training Institute for Physical Education".

(*b*) Provision transferred to "40, Agriculture".

DETAILED ACCOUNT No. 37D. EDUCATION. Special Schools—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid—*				
(1) Special schools	3,170	2,200	2,200	2,200
(2) Training institutions	7,858	10,200	10,200	10,200
(b) *Special Grants-in-aid—*				
Grants to apprentices' homes	7,430	6,000	4,600	6,000
TOTAL .. Voted ..	18,458	18,400	17,000	18,400

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—contd.				
(2) Other Communities.				
Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
(A) Grants to Adult education,				
I. Grants to Adult Education Classes—				
(a) Gujarat Division—				
(5 Districts—Ahmedabad, Kaira, Broach, Panch Mahals and Surat) ..				
(b) Maharashtra Division—				
(7 Districts—East Khandesh, West Khandesh, Poona, Satara, Ahmednagar, Sholapur and Nasik)				
(c) Konkan Division—		60,000	60,000	1,00,000
(4 Districts—Thana, Bombay Suburban, Ratnagiri and Kolaba)				
(d) Karnatak Division—				
(4 Districts —Belgaum, Bijapur, Dharwar and Kanara)				
II. Village reading rooms and libraries—grant at Rs. 3,000 on an average per District ..		....		60,000
III. Adult Education Programme of the Bombay Adult Education Committee in the City of Bombay		....		45,000
IV. Grants for publications of literature for maintenance of literacy and education of new literate adults		....		10,000
V. Adult Education classes conducted by Bombay Adult Education Committee in Bombay and suburbs		5,000	5,000	....
VI. Training of Adult Education workers		....	....	10,000
VII. Literacy Campaign in Bombay City		....		5,000
VIII. Grants to Adult Education Board for Office establishment, travelling allowance to members, etc.		15,000	15,000	15,000
(B) Ordinary recurring grants	97,974	1,22,000	1,22,000	1,22,000
Grants to gymnasia	11,975	10,000	15,000	10,000
Grants for Physical education	....	....		29,000
Grants for Basic Schools and Training Schools	....	....		800
(ii) Non-recurring.				
Grants for apparatus and books and furniture	2,174	....	....	....
Government subsidy towards fortnightly news sheets in the four languages of the Province	....	....	....	14,000
Grants for apparatus, books, etc., for Physical education	....	....	....	9,700
TOTAL .. Voted ..	1,12,123	2,12,000	2,17,000	4,30,500

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
M-1. SPECIAL DEVELOPMENT PROGRAMME.				
Grants to Adult Education Scheme.				
(a) Adult Education Classes to be conducted by the Bombay Adult Education Committee in Bombay and Suburbs		45,000		....(a)
(b) Grants to Adult Education Classes in the Province according to the rules in force		1,40,000		....(a)
(c) Scheme for removing illiteracy from Madha Taluka		6,000		....
TOTAL .. Voted ..	1,57,210	1,91,000	51,000	....
N. GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
Grants-in-aid, Contributions and Donations.				
(i) Non-recurring.				
Equipment grants for Physical education for Secondary Schools	....	....		350
(ii) Recurring.				
Ordinary grants to Sanskrit Pathashalas	6,565	5,700		5,700
Ordinary grants for Physical education	....	....(b)		72,000
Grants for medical inspection of School Children	....	....(b)		20,000
Grants for opening of Basic Schools	....	....(b)		84,750
TOTAL .. Voted ..	6,565	5,700	6,000	1,82,800

(a) Provision made under "M—Direct Grants to non-Government Special Schools".

(b) Provision exists under "C-Primary—K—Grants to Local Bodies for Primary Education".

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
DETAILS.				Rs.	Rs.	Rs.	Rs.
O-DIRECTION.							
O-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	2	2		*54,600*		*55,000*
Assistant Director (320—1,200)	Voted ..	1	1		9,700		10,175
Superintendents (250—650)		4	3		18,300		14,345
Junior Superintendents (170—325)		..	2		....		5,680
Total ..	*Charged* ..			*63,558*	*54,600*	*53,000*	*55,000*
	Voted ..			29,510	28,000	26,000	30,200
O-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300)		48	46		61,200		55,908
Servants (16—29)		12	13		2,800		3,012
Temporary establishment					....		1,680
Total ..	Voted ..			62,166	64,000	64,000	60,600
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*3,000*		*3,300*
	Voted ..				2,400		2,400
Total ..	*Charged* ..			*3,983*	*3,000*	*4,000*	*3,300*
	Voted ..			3,079	2,400	3,000	2,400
O-(4) Contingencies—							
Contract contingencies—							
Water supply					....		160
Telephone charges					930		1,000
Electric charges					590		570
Purchase and repairs of furniture					130		150
Library charges					250		150
Other charges					1,100		870
Non-contract contingencies—							
Service postage and telegrams					3,520		3,520
Pay of inferior servants					180		180
Total ..	Voted ..			7,597	6,700	9,000	6,600
	TOTAL ..			1,69,898	1,58,700	1,59,000	1,58,100
	Charged ..			*67,546*	*57,600*	*57,000*	*58,300*
	Voted ..			1,02,352	1,01,100	1,02,000	99,800

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.	Strength, 1940-41.	Strength, 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
P-INSPECTION.						
(1) Anglo-Indian and European Communities.						
P-(1) Pay of Officers—						
Inspector (1,000—50—1,200) .. .. Voted ..	1	1		6,000		6,100
Total .. *Charged* ..			*1,103*	....	....	....
Total .. Voted ..			904	6,000	6,000	6,100
P-(2) Pay of Establishment—						
Clerks at rates varying from Rs. 45 to Rs. 190	4	4		3,560		3,785
Servants at rates varying from Rs. 16 to Rs. 19	2	2		440		444
Probable savings				....		—29
Total .. Voted ..			4,044	4,000	4,000	4,200
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Voted ..				3,200	3,000	2,500
Total .. *Charged* ..			*224*	....	....	....
Total .. Voted ..			775	3,200	3,000	2,500
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				50		50
Electric charges				90		75
Water supply				50		50
Purchase and repairs of furniture				30		20
Other charges				130		130
Non-contract contingencies—						
Rent, rates and taxes				80		105
Service postage and telegrams				590		590
Pay of inferior servants				180		180
Total .. Voted ..			1,142	1,200	1,000	1,200
Deduct—Amount recoverable from other Governments			....	—1,600	....	....
TOTAL ..			8,192	12,800	14,000	14,000
TOTAL .. *Charged* ..			*1,327*	....	....	....
TOTAL .. Voted ..			6,865	12,800	14,000	14,000
(2) Other Communities.						
P-(1) Pay of Officers—						
Inspectors and inspectresses (300—1,200) .. *Charged* ..	*1*	*1*		*14,400*		*14,400*
Inspectors and inspectresses (300—1,200) .. Voted ..	8	6		43,200		43,610
Deputy inspectors and inspectresses (170—900) Voted ..	20	35		65,500		1,17,225
Administrative officers .. .. Voted ..	20	20		73,000		65,265
Special Officer for basic education .. .. Voted ..	..	..		....		....
Total .. *Charged* ..			*14,400*	*14,400*	*14,000*	*14,400*
Total .. Voted ..			1,85,281	1,81,700	2,33,000	2,26,100
Carried over ..			1,99,681	1,96,100	2,47,000	2,40,500

DETAILED ACCOUNT No. 37E. EDUCATION. General—contd.	Strength, 1940–41.	Strength, 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
P-INSPECTION—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,99,681	1,96,100	2,47,000	2,40,500
P-(2) Pay of Establishment—						
Administrative officers	16	16		28,100		31,270
Assistant deputy educational inspectors (50—250)	225	250		2,57,600		2,50,149
Assistants in Physical Education for Divisional Inspectors (45—175)	8	8		5,900		....
Clerks (30—200)	122	146		1,14,200		1,18,095
Servants (15—24)	284	309		51,700		55,865
Leave salary				15,000		15,000
Temporary establishment				1,800		18,321
Lump Provision for refixation of pay of Administrative and Inspecting officers taken over from L. A. Authorities	..			12,000		....
Total .. Voted ..			4,06,252	4,86,300	4,66,000	4,88,700
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged* ..				*400*		*465*
Travelling allowance .. ordinary .. *Charged* ..				*1,400*		*1,435*
Travelling allowance .. fixed .. Voted ..				4,800		7,665
Travelling allowance .. ordinary .. Voted ..				1,19,000		1,22,200
House-rent and other allowances .. *Charged* ..				....		....
House-rent and other allowances .. Voted ..				6,600		8,735
TOTAL .. *Charged* ..			*1,508*	*1,800*	*2,000*	*1,900*
TOTAL .. Voted ..			1,06,804	1,30,400	1,36,000	1,38,600
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				2,540		2,540
Purchase of apparatus and chemicals				5		....
Telephone charges				440		452
Electric charges				1,095		1,075
Water supply				260		235
Purchase and repairs of furniture				3,100		2,879
Carriage of records				8,050		8,050
Other charges			20,130	6,300		4,484
Non-contract contingencies—						
Rents, rates and taxes				3,050		7,289
Service postage and telegrams				15,960		17,625
Other non-contract contingencies			23,332	....		8,875
Pay of inferior servants				1,090		996
Other supplies and services			4,799	4,800		300
Reserve at the disposal of the Director of Public Instruction ..				10		100
Total .. Voted ..			48,261	46,700	56,000	54,900
TOTAL ..			7,62,506	8,61,300	9,07,000	9,24,600
Charged ..			*15,908*	*16,200*	*16,000*	*16,300*
Voted ..			7,46,598	8,45,100	8,91,000	9,08,300

DETAILED ACCOUNT No. 37E. **EDUCATION.** **General**—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges			5,572	5,800		5,560
In secondary schools			4,916	2,600		2,600
In special schools			6,522	10,300		11,040
Total ..Voted ..			17,010	18,700	18,000	19,200
(2) Other Communities—						
In arts colleges			89,869	95,300		95,300
In professional colleges			50,272	41,100		41,100
In secondary schools			1,89,012	2,08,500		2,08,680
In primary schools			28,225	27,000		27,240
In other special schools			1,500	300		300
In Indian Military college at Dehra Dun			2,500	3,000		3,000
In the Shri Shivajee Preparatory Military School, Poona and Bhonsle Military School, Nasik			....	....		2,000
In the Sir J. J. School of Art			4,980	5,000		5,000
For Depressed classes			....	35,000		35,000
For intermediate and backward classes and Muhammadan girls ..			....	13,000		13,000
Special scholarships and free studentships to children of persons thrown out of employment on account of prohibition ..			....	....		5,000
Loss of fees on account of free studentships and other remissions ..			68	....		....
Deduct—Probable savings			....	—22,300		—23,020
Total ..Voted ..			3,66,426	4,05,900	4,01,000	4,12,600

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Strength. 1940–41.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
R-MISCELLANEOUS.			Rs.	Rs.	Rs.	Rs.
R-(1) Anglo-Indian and European Communities—						
Examination charges—						
(*a*) Allowances, etc.			1,047	200		300
(*b*) Contingencies			36	....		....
Kindergarten and Junior School Certificate Examination				600		600
Drawing and Arts Examinations .. .. .. { *Charged* .. .. Voted				 200		 200
Non-contract contingencies				....		....
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate			2,965	3,100		3,000
Travelling allowances .. .. { *Charged* .. Voted ..				*300*		 300
TOTAL ..			4,048	4,400	4,000	4,400
TOTAL .. { *Charged* .. Voted ..			 4,048	*300* 4,100	 4,000	 4,400
R-(2) Other Communities—						
(a) Board of Physical Education						
R-(2) (a)—(1) Pay of Establishment—						
Personal Assistant to the Chairman, Board of Physical Education (45-175)	..	1		700		
Clerks (25—80)	2	2		1,100		
Servants (17–22)	2	2		400		
Total—Voted ..			2,164	2,200	2,400	....
R-(2) (a)-(2)—Allowances, Honoraria, etc.—						
Travelling allowance				2,800		
House-rent and other allowances				500		
Total—Voted ..			1,038	3,300	1,400	....
R-(2) (a)—(3) Contingencies—						
Contract contingencies				450		
Non-contract contingencies—						
Service Postage and telegrams				250		
Other supplies and Services				13,900		
Pay of Inferior servants				300		
Total—Voted ..			3,049	14,900	3,600	....
Total—Voted 2 (*a*) ..			6,251	20,400	7,400	(*a*)

(*a*) Shown under "D-Special" and included in "L-6."

DETAILED ACCOUNT No. 37E. **EDUCATION**—contd. **General**—contd.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS—contd.					
(2) Other Communities—contd.					
Brought forward ..		6,251	20,400	7,400	....
R-(2)-(d) Other Grants					
SPECIAL COMMISSION OF ENQUIRY .. .. *Charged* ..		*5,896*			
Voted ..		438			
EXAMINATION CHARGES .. .. .. *Charged* ..		*354*	*200*	....	*300*
Voted ..		88,822	88,500	93,500	96,700
GRANTS FOR THE ENCOURAGEMENTS OF LITERATURE		33,917	20,500	19,500	19,400
DAKSHINA AND OTHER FELLOWSHIPS		15,930	16,600	17,100	19,600
DEPARTMENTAL PUBLICATIONS		500	400	500	....
GRANT TO THE SCOUTS' ASSOCIATIONS, BOMBAY		22,700	21,700	21,700	21,000
GRANT TO THE GIRL GUIDE'S ASSOCIATION		2,500	4,000	4,000	4,000
MISCELLANEOUS		9,240	5,000	6,300	4,000
GRANT-IN-AID TO THE INDIAN INSTITUTE OF SCIENCE, BANGALORE ..		5,000	5,000	5,000	5,000
ANNUAL RECURRING GRANT TO THE SHRIMATI NATHIBAI DAMODHAR THAKERSEY INDIAN WOMEN'S UNIVERSITY		5,000	5,000	5,000	5,000
GRANT-IN-AID TO THE SHREEMATI NATHIBAI THAKERSEY INDIAN WOMEN'S UNIVERSITY (NON-RECURRING)		....	....	....	50,000
INDIAN STUDENTS' UNION AND HOSTEL—LONDON		3,000	3,000	....	....
GRANT-IN-AID FOR RESEARCH WORK IN GUJARATI LITERATURE ..		....	12,000	12,000	12,000
BOARDS AND COMMITTEES—					
SCHOOL BOOK COMMITTEE		....	....	....	500
BOARD OF SECONDARY EDUCATION	R. (2) (1)	....	2,200	3,400	2,470
PROVINCIAL BOARD FOR HINDUSTANI	R. (2) (2)	....	3,900	3,400	3,630
PROVINCIAL BOARD OF PRIMARY EDUCATION	R. (2) (3)	....	....	5,200	8,500
Total (2) (d) ..		1,93,298	1,88,000	1,96,600	2,52,100
TOTAL, 2 ..		1,99,548	2,08,400	2,04,000	2,52,100
Charged ..		*6,250*	*200*	....	*300*
Voted ..		1,93,298	2,08,200	2,04,000	2,51,800

DETAIL ACCOUNT No. R. (2) (1)	Strength. 1940-41.	Strength. 1941-42.			
Board of Secondary Education					
R-2 (1)-(1) Pay of Establishment—					
Temporary Establishment			350		420
R-2 (1)-(2) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)			1,500		1,800
House-rent and other allowances			100		....
Total ..			1,600		1,800
R-2 (1)-(3) Contingencies—					
Contract contingencies			50		50
Service, Postage and telegrams			200		200
Total ..			250		250
Total, (2) (1)—Voted ..			2,200	3,400	2,470

DETAILED ACCOUNT No. 37E. EDUCATION—contd. General—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS						
(2) Other Communities						
(2) Provincial Board for Education in Hindustani						
R-2 (2)-(1) Pay of Establishment				500		500
R-2 (2)-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Ordinary ..				2,500		2,500
Fixed ..				200		230
Total ..				2,700		2,730
R-2 (2)-(3) Contingencies—						
Service postage and telegrams				300		275
Books and Periodicals				250		50
Purchase of furniture				50		50
Office Expenses and Miscellaneous				100		25
Total ..				700		400
Total, 2 (2)—Voted ..				3,900	3,400	3,630
DETAILED ACCOUNT No. R-(2) (3)						
(3) Board of Primary Education						
R-2 (3)-(1) Pay of Establishment—						
Clerks (30—95)		2				1,320
Peons (17)		2				408
Total ..						1,728
R-2 (3)-(2) Allowances, Honoraria, etc.—						
Travelling allowance to non-official members of the Board ..						6,222
R-2 (3)-(3) Contingencies—						
Contract contingencies						250
Service postage and telegrams						300
Total ..						550
Total, (2) (3)—Voted ..					5,200	8,500

DETAILED ACCOUNT No. 37F. EDUCATION—concld. Charges in England.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
S—CHARGES IN ENGLAND.					
High Commissioner for India—					
Leave salaries and deputation pay—					
(1) Anglo-Indian and European Communities ..	Voted ..	15,630	....		....
(2) Other Communities	*Charged* ..	*35,058*	*5,400*		*3,320*
	Voted ..	12,721	....		....
Sterling overseas pay—					
(1) Anglo-Indian and European Communities ..	*Charged* ..	....	....		....
	Voted ..	....	....		....
(2) Other Communities	*Charged* ..	*8,031*	*6,960*		*14,400*
	Voted ..	5,871	6,400		....
Stores for India	Voted ..		....		....
Other Charges—					
Grant to Indian Students' Union and Hostel, London	Voted ..	....	....		3,000
Books and Periodicals ..	Voted ..	....	....		1,960
Other items	*Charged* ..	*754*	....		....
	Voted ..	12,020	7,480		8,640
Rounding ..	*Charged* ..				
	Voted ..				
	TOTAL ..	90,085	26,240	47,360	31,320
	Charged ..	*43,843*	*12,360*	*28,960*	*17,720*
	Voted ..	46,242	13,880	18,400	13,600

38-MEDICAL.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A.—Medical establishment .. .. Charged ..	38A	*1,55,517*	*1,99,000*	*1,59,500*	*1,58,600*
Voted ..		2,55,363	2,59,900	2,70,400	2,62,100
B.—Hospitals and dispensaries .. .. Charged ..	38B	*52,043*	*51,500*	*52,800*	*52,700*
Voted ..		26,57,780	27,83,500	29,95,300	29,82,100
C.—Grants for medical purposes .. .. Voted ..	38C	3,19,245	3,27,800	3,33,300	3,82,000
D.—Medical colleges and schools .. .. Charged ..	38D	*56,057*	*60,300*	*57,300*	*60,700*
Voted ..		3,94,446	4,40,200	8,08,300	4,37,900
E.—Mental hospitals .. .. .. Charged ..	38E	*26,462*	*27,700*	*30,000**	*23,600*
Voted ..		5,84,701	5,80,400	6,39,600	5,76,800
F.—Special Development Programme .. .. Voted ..	38F	....	15,000	10,000	12,000
G.—Chemical examiner .. .. .. Voted ..	38G	46,597	47,200	48,400	47,700
H.—Charges in England .. .. .. Charged ..	38H	*88,911*	*75,240*	*59,120*	*58,760*
Voted ..		1,696	9,000	9,200	200
I.—Loss or gain by exchange .. .. Charged ..		*451*	....	*104*	....
Voted ..		7	....	16	....
Lump Provision for High Prices due to the War .. Voted ..		....	1,25,000	....	....
For Rounding .. Charged ..		....	*+260*	*+176*	*—360*
Voted ..		....	....	—516	+200
TOTAL ..		46,39,256	50,02,000	54,73,000	50,55,000
Charged ..		*3,79,421*	*4,14,000*	*3,59,000*	*3,54,000*
Voted ..		42,59,835	45,88,000	51,14,000	47,01,000

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.				
A-1 Superintendence .. .. Charged ..	*38,809*	*39,100*	*44,300*	*38,800*
Voted ..	58,027	57,700	79,700	68,400
A-2 District medical officers .. .. .. Charged ..	*1,16,708*	*1,59,900*	*1,15,200*	*1,19,800*
Voted ..	1,17,504	1,08,300	1,15,900	1,06,300
A-3 Reserve medical subordinates .. .. .. Voted ..	78,608	92,700	73,500	86,200
A-4 All India Medical Council .. .. .. Voted ..	1,224	1,200	1,300	1,200
TOTAL ..	4,10,880	4,58,900	4,29,900	4,20,700
TOTAL .. Charged ..	*1,55,517*	*1,99,000*	*1,59,500*	*1,58,600*
Voted ..	2,55,363	2,59,900	2,70,400	2,62,100

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Surgeon General (3,000) .. .. .. *Charged* ..	1	1		*36,000*		*36,000*
Personal Assistant (300—850+65 S. P.) .. Voted ..	1	1		6,900		8,100
Office Superintendent (300—500) .. .. Voted ..	1	..		6,000		....
Total .. *Charged* ..			*36,000*	*36,000*	*41,800*	*36,000*
Total .. Voted ..			12,852	12,900	14,000	8,100
A-1 (2) Pay of Establishment—						
Superintendents and Clerks (25—320)	24	31		27,688		34,300
Servants (22—300)	9	9		2,712		2,700
Temporary establishment	..			300		700
Total .. Voted ..			30,528	30,700	30,800	37,700
A-1 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				.....		....
House-rent and other allowances .. .. Voted ..				8,000		9,000
Travelling allowance (ordinary) .. .. *Charged* ..				*2,500*		*2,200*
Travelling allowance (ordinary) .. .. Voted ..				1,700		800
Total .. *Charged* ..			*996*	*2,500*	*1,700*	*2,200*
Total .. Voted ..			8,527	9,700	8,800	9,800
A-1 (4) Contingencies—						
Contract contingencies :						
Telephone charges				920		920
Lighting charges				250		250
Advertisement charges				250		200
Books and publications				400		400
Petty supplies				300		300
Purchase of, and repairs to furniture				236		286
Non-contract contingencies :						
Rents, rates and taxes				....		8,400
Service postage and telegrams				1,900		1,900
Pay of inferior servants				144		144
Total .. Voted ..			6,120	4,400	26,100	12,800
A-1 (5) Grants-in-aid, Contributions, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..			*1,813*	*600*	*800*	*600*
TOTAL ..			96,836	96,800	1,24,000	1,07,200
TOTAL .. *Charged* ..			*38,809*	*39,100*	*44,300*	*38,800*
TOTAL .. Voted ..			58,027	57,700	79,700	68,400

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil Surgeons and other officers (*500—1,850*)+*s.p.* *1 (100)* (300—1,000) *Charged*	12	9		*1,48,900*		*1,13,200*
Civil Surgeons and other officers (*500—1,850*)+*s.p.* *1 (100)* (300—1,000) Voted	12	13		95,000		92,500
Total .. *Charged*			*1,07,987*	*1,48,900*	*1,06,000*	*1,13,200*
Total .. Voted			1,00,749	95,000	99,500	92,500
A-2 (2) Pay of Establishment—						
Subordinate Medical Service Officer (60—5—170 + s.p. 5)	1	1		1,611		1,670
Servants (20—22)	2	2		589		580
Leave salary				....		50
Total .. Voted			2,681	2,200	2,400	2,300
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances *Charged*				*1,080*		*600*
House-rent and other allowances Voted				420		400
Travelling allowance .. fixed .. *Charged*				*3,000*		*3,000*
Travelling allowance .. ordinary .. *Charged*				*2,500*		*3,000*
Travelling allowance .. ordinary .. Voted				7,480		8,000
Cost of passages granted under the S. C. S. Rules, 1924 *Charged*				*4,420*		....
Total .. *Charged*			*8,512*	*11,000*	*8,700*	*6,600*
Total .. Voted			10,978	7,900	10,900	8,400
A-2 (4) Contingencies—						
Contract contingencies :						
Telephone charges				300		270
Petty supplies				60		45
Lighting charges				60		60
Washing charges				3		3
Purchase of and repairs to furniture				69		67
Other charges				8		5
Non-contract contingencies :						
Rent, rates and taxes				2,520		2,520
Service postage and telegrams				30		30
Medicines and instruments				40		40
Pay of inferior servants				60		60
Other supplies and services				50		....
Total .. Voted			3,096	3,200	3,100	3,100
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution *Charged*			*209*	....	*500*	....
TOTAL			2,34,212	2,68,200	2,31,100	2,26,100
Charged			*1,16,708*	*1,59,900*	*1,15,200*	*1,19,800*
Voted			1,17,504	1,08,300	1,15,900	1,06,300

DETAILED ACCOUNT No. 38A. MEDICAL. A-Medical Establishment—concld.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay Medical Service Officers (150—450) .. Voted ..	8	7	21,721	27,200	12,000	25,200
A-3 (2) Pay of Establishment—						
Subordinate Medical Service Officers (Rs. 60—7—200), (60-5-170) ..	49	49		56,366		49,100
Probable savings				—2,366		....
Total .. Voted ..			51,646	54,000	54,000	49,100
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				9,200		9,400
Travelling allowance (ordinary)				2,300		2,500
Total .. Voted ..			5,241	11,500	7,500	11,900
TOTAL .. Voted ..			78,608	92,700	73,500	86,200
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council .. Voted ..			1,224	1,200	1,300	1,200

DETAILED ACCOUNT No. 38B.
MEDICAL.
B-Hospitals and Dispensaries.

		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Hospitals and Dispensaries—					
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL	*Charged* ..	*11,272*	*9,700*	*5,600*	*10,800*
	Voted ..	3,59,488	2,90,500	4,27,400	3,11,900
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	*Charged* ..	....	....	*1,900*	....
	Voted ..	59,434	57,400	63,000	60,100
B-1 (*c*) OPHTHALMIC HOSPITAL	Voted ..	39,003	36,700	40,800	48,900
B-1 (*d*). ST. GEORGE'S HOSPITAL	*Charged* ..	*40,771*	*41,800*	*43,000*	*41,900*
	Voted ..	2,14,903	2,17,200	2,86,100	2,13,900
B-1 (*e*) GOKULDAS TEJPAL HOSPITAL	Voted ..	1,44,299	1,54,400	1,88,400	2,02,200
B-1 (*f*) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY	Voted ..	1,61,036	1,59,800	1,61,400	1,64,500
B-1 (*g*) BYRAMJEE JIJIBHAI HOSPITAL FOR CHILDREN ..	Voted ..	42,317	36,900	45,900	46,500
B-1 (*h*) MAHADEVI ANANDILAL PODAR HOSPITAL ..	Voted ..	....	48,100	....	55,400
B-1 (*i*) SIR CURRIMBHOY EBRAHIM DENTAL HOSPITAL ..	Voted ..	....	10,400	33,400	8,000
Total B-1 ..	*Charged* ..	*52,043*	*51,500*	*50,500*	*52,700*
	Voted ..	10,20,480	10,11,400	12,46,400	11,11,400
B-2 Mofussil Hospitals and Dispensaries	*Charged* ..	....	....	*2,300*	....
	Voted ..	11,42,729	10,95,900	11,84,700	11,45,000
B-3 Leper Asylums	Voted ..	14,540	14,900	17,200	11,400
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,71,460	3,41,400	3,71,100	3,75,400
B-5 Other charges	Voted ..	1,08,571	3,19,900	1,75,900	3,38,900
TOTAL ..		27,09,823	28,35,000	30,48,100	30,34,800
	Charged ..	*52,043*	*51,500*	*52,800*	*52,700*
	Voted ..	26,57,780	27,83,500	29,95,300	29,82,100

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.						
B-1 (a) Pay of Officers—						
Resident Medical Officer (500—1,850) (300—850) .. *Charged* ..	1	1		*9,200*		*10,200*
.. Voted ..	..	..		....		....
Bombay Medical Service and other officer (200—450) (200—400) .. .. Voted ..	1	1		2,100		2,400
Total .. *Charged* ..			*11,034*	*9,200*	*5,500*	*10,200*
Total .. Voted ..			5,554	2,100	9,000	2,400
B-1 (a) (2) Pay of Establishment—						
Subordinate Medical Service Officer (60—7—200)	1	1		2,316		2,021
Short term casuality Medical Officers and Resident anaesthetists (75).	2	5		1,800		4,500
Superior establishment (23—350)	38	37		30,048		29,724
Inferior establishment (22—30)	148	151		47,466		49,944
Temporary establishment				....		1,200
Leave salary				3,670		2,111
Total .. Voted ..			88,126	85,300	1,08,100	89,500
B-1 (a) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*500*		*600*
.. Voted ..				3,000		3,600
Travelling allowance (ordinary) .. .. *Charged* ..				....		....
.. Voted ..				800		800
Total .. *Charged* ..			*238*	*500*	*100*	*600*
Total .. Voted ..			5,121	3,800	13,800	4,400
Carried over .. *Charged* ..			*11,272*	*9,700*	*5,600*	*10,800*
Carried over .. Voted ..			98,801	91,200	1,30,900	96,300

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. { *Charged* .. Voted ..			*11,272* 98,801	*9,700* 91,200	*5,600* 1,30,500	*10,800* 96,300
DETAILS.						
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL—*contd.*						
B-1 (a) (4) Contingencies—						
Contract contingencies :						
Water charges				17,096		19,500
Gas consumption charges				13,600		14,000
Lighting charges				10,000		10,000
Washing charges				6,020		6,505
Telephone charges				475		475
Petty supplies				5,600		6,000
Contingencies for X-ray Department				6,000		8,400
Purchase of and repairs to furniture				3,000		3,000
Purchase of linen and bedding				5,000		5,000
Laboratory expenses				3,000		3,000
Garden charges				370		370
Books and publications				25		25
Advertisement charges				300		271
Clothing to servants				850		950
Purchase of dead-stock, hardware, glassware and aluminium ..				200		200
Other miscellaneous charges				300		2,120
Non-contract contingencies :						
Rent, rates and taxes				4,600		4,600
Service postage and telegrams and other miscellaneous expenses ..				350		350
Supply of drugs for V. D. Clinic				1,800		1,500
Pay of inferior servants				8,284		8,304
Other supplies and services :						
Diet to patients				55,000		55,000
Medicines and instruments				52,000		53,080
Clothing to patients				3,300		3,300
Drugs for venereal department				1,000		....
Equipment for the X-ray department				....		....
Customs duty on imported stores				1,000		500
Railway fare and subsistence allowance to lunatics				130		150
Value of and fright on Europe Stores				....		9,000
Total .. Voted ..			*2,60,687*	1,99,300	2,96,500	2,15,600
TOTAL ..			3,70,760	3,00,200	4,33,000	3,22,700
Charged ..			*11,272*	*9,700*	*5,600*	*10,800*
Voted ..			3,59,488	2,90,500	4,27,400	3,11,900

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41	Revised Estimate, 1940-41	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.						
B-1 (b) (1) Pay of Officers—						
Resident Medical Officer (200—400) + s. p. (50) .. Voted ..	1	1		3,600		3,300
Total .. *Charged* ..			....	....	*1,300*	....
Total .. Voted ..			3,313	3,600	2,700	3,300
B-1 (b) (2) Pay of Establishment—						
Superior establishment (25—160)	6	6		3,700		3,875
Inferior establishment (22—30)	31	31		11,000		11,081
Leave salary				500		744
Total .. Voted ..			16,010	15,200	17,100	15,700
B-1 (b) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				550		1,200
Travelling allowance (ordinary)				50		100
Total .. *Charged* ..			....	....	*600*	....
Total .. Voted ..			755	600	1,300	1,300
B-1 (b) (4) Contingencies—						
Contract contingencies—						
Water charges				4,250		4,200
Gas consumption charges				4,090		4,060
Lighting charges				1,630		1,695
Washing charges				2,280		2,365
Telephone charges				420		420
Petty supplies and other miscellaneous charges				1,130		1,500
Garden charges				70		90
Purchase of and repairs to furniture				400		450
Purchase of linen and bedding				810		1,200
Advertisement charges				20		20
Clothing to servants				220		220
Non-contract contingencies—						
Rents, rates and taxes				710		740
Service postage and telegrams				40		40
Pay of inferior servants				1,470		1,470
Other supplies and services—						
Medicines and instruments				10,150		10,580
Diet to patients				9,590		9,990
Clothing to patients				720		760
Total .. Voted ..			39,356	38,000	41,900	39,800
TOTAL ..			59,434	57,400	64,900	60,100
Charged ..			....	....	*1,900*	....
Voted ..			59,434	57,400	63,000	60,100

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Ophthalmic Surgeon (1,000)	..	..		....		....
Resident Medical Officer (200—400)	1	1		2,400		2,400
Total .. Voted ..			3,946	2,400	2,400	2,400
B-1 (c) (2) Pay of Establishment—						
Superior establishment (28—160)	5	6		4,730		4,669
Inferior establishment (23—30)	26	32		8,070		9,711
Leave salary				....		620
Total .. Voted ..			14,458	12,800	14,000	15,000
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				300		400
Travelling allowances (Ordinary)				200		100
Total .. Voted ..			417	500	500	500
B-1 (c) (4) Contingencies—						
Contract contingencies—						
Water charges				1,060		1,416
Gas consumption charges				540		720
Lighting charges				1,100		1,466
Washing charges				1,290		1,726
Telephone charges				210		204
Petty supplies				500		680
Purchase of and repairs to furniture				720		940
Purchase of linen and bedding				680		600
Purchase of hardware, glassware and aluminium				....		100
Garden charges				70		50
Books and publications				60		60
Advertisement charges				20		20
Clothing to servants				150		200
Other miscellaneous expenses				270		340
Non-contract contingencies—						
Rent, rates and taxes				280		373
Service postage and telegrams				60		60
Pay of inferior servants				900		900
Other supplies and services—						
Medicines and instruments				5,500		6,100
Diet to patients				7,000		10,200
Clothing to patients				590		1,490
Equipment etc.				....		3,355
Total .. Voted ..			20,182	21,000	23,900	31,000
TOTAL ..			39,003	36,700	40,800	48,900
B-1 (d) ST. GEORGE'S HOSPITAL.						
B-1 (d) (1) Pay of Officers—						
Superintendent and Resident Medical Officer Charged (500—2,350 + S. P.) ..	2	2		*40,600*		*40,800*
H. M. S. Officers (150—700) .. .. Voted ..	4	4		12,100		12,500
Total .. *Charged* ..			*39,632*	*40,600*	*41,400*	*40,800*
Total .. Voted ..			11,944	12,100	14,200	12,500

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (d) (2) Pay of Establishment—						
Superior establishment (24—350)	17	20		22,800		24,355
Inferior establishment (22—77)	72	72		23,400		23,400
Temporary establishment				400		800
Provision for nursing home and association				600		600
Leave salary				700		1,445
Total—Voted			49,248	47,900	65,300	50,600
B-1 (d) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances—*Charged*				*1,000*		*1,100*
House-rent and other allowances—Voted				6,400		6,200
Travelling allowance—Voted				500		500
Cost of passages granted under the Superior Civil Services Rules, 1924—*Charged*				*200*		....
Total—*Charged*			*1,139*	*1,200*	*1,600*	*1,100*
Total—Voted			6,838	6,900	14,200	6,700
B-1 (d) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				14,000		14,500
Water charges				9,500		9,500
Lighting charges				6,000		6,400
Washing charges				4,500		4,500
Telephone charges				350		340
Petty supplies				13,000		13,650
X-ray department contingencies				3,500		3,479
Purchase of and repairs to furniture				2,000		2,600
Laboratory expenses				800		900
Other miscellaneous expenses				1,720		1,279
Non-contract contingencies—						
Rent, rates and taxes				1,880		1,884
Service postage and telegrams				100		100
Pay of inferior servants				2,850		2,868
Other supplies and services—						
Diet to patients				55,000		65,000
Medicines and instruments				14,000		14,000
Clothing to patients				2,500		3,000
Purchase of X-Ray apparatus				18,500		....
Supply of drugs for the V. D. Clinic				100		100
Total—Voted			1,46,873	1,50,300	1,92,400	1,44,100
TOTAL			2,55,674	2,59,000	3,29,100	2,55,800
Charged			*40,771*	*41,800*	*43,000*	*41,900*
Voted			2,14,903	2,17,200	2,86,100	2,13,900

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength: 1940-41.	Strength: 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940 41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (e) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000+S. P.) ..	2	2		18,300		18,300
Total—Voted ..			18,300	18,300	17,400	18,300
B-1 (e) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200+30 S.P.) (60—5—170+15 S. P.)	5	5		6,300		6,900
Superior establishment (25—300)	16	26		17,720		24,040
Inferior establishment (24—34)	57	85		17,610		24,670
Temporary establishment				1,070		1,100
Total—Voted ..			45,349	42,700	47,600	56,800
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				2,800		4,500
Travelling allowance (ordinary)				300		100
Honoraria				1,200		2,400
Total—Voted ..			4,204	4,300	5,800	7,000
B-1 (e) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				2,780		4,373
Water charges				6,340		10,759
Lighting charges				3,370		5,700
Washing charges				1,800		3,178
Telephone charges				300		300
Petty supplies				1,650		3,102
X-ray department contingencies				4,300		5,600
Laboratory expenses				320		525
Purchase of linen and bedding				1,500		2,558
Garden charges				190		180
Purchase of and repairs to furniture				800		1,000
Books and publications				20		20
Advertisement charges				70		70
Clothing to servants				320		580
Purchase of dead stock, hardware, glassware and aluminium ..				350		400
Other miscellaneous expenses				1,010		1,030
Non-contract contingencies—						
Rent, rates and taxes				1,320		2,175
Service postage and telegrams				80		151
Pay of inferior servants				3,790		3,792
Other supplies and services—						
Diet to patients				16,200		29,729
Medicines and instruments				12,800		22,100
Clothing to patients				1,000		1,616
Supply of drugs for V. D. Clinic				2,290		2,300
Customs duty on imported stores				200		303
Value of and freight on Europe stores				1,500		2,389
Purchase of X-ray apparatus				24,800		....
Equipment, linen, instruments and appliances				....		16,170
Total—Voted ..			76,446	89,100	1,17,600	1,20,100
**TOTAL .. **			1,44,299	1,54,400	1,88,400	2,02,200

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	2		13,800		14,200
Total .. Voted ..			17,303	13,800	13,600	14,200
B-1 (f) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—5—170)	1	..		....		....
Registrar (150)	..	1		....		1,800
Obstatric and Gynae Assistants	..	2		....		2,400
House Surgeons	..	6		....		4,340
Superior establishment (28—250)	12	6		16,300		8,379
Inferior establishment (19—30)	43	49		13,000		14,868
Nursing establishment				28,500		32,335
Temporary establishment				1,000		....
Leave salary				....		1,778
Total .. Voted ..			55,316	58,800	62,100	65,900
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				2,590		4,200
Honoraria				3,210		2,400
Total .. Voted. ..			5,286	5,800	6,200	6,600
B-1 (f) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				3,750		3,500
Water charges				5,000		5,000
Lighting charges				2,400		1,900
Washing charges				2,700		2,700
Telephone charges				390		390
Petty supplies				2,440		2,750
Garden charges				90		90
Purchase of linen and bedding				2,000		2,000
Nursing establishment contingencies				18,950		19,190
Purchase of and repairs to furniture				500		500
Books and publications				100		90
Advertisement charges				50		80
Clothing to servants				200		300
Purchase of dead-stock hardware, glassware and aluminium ..				200		270
Other miscellaneous expenses				600		800
Non-contract contingencies—						
Rent, rates and taxes				1,550		1,642
Service postage and telegrams				20		20
Pay of inferior servants				9,180		7,698
Other supplies and services—						
Diet to patients				17,130		15,000
Medicines and instruments				13,650		13,380
Clothing to patients				500		500
Total .. Voted ..			83,131	81,400	79,500	77,800
TOTAL ..			1,61,036	1,59,800	1,61,400	1,64,500

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (26—100)	6	6		3,780		4,170
Inferior establishment (23—28)	24	27		7,220		8,030
Leave salary				....		600
Total .. Voted ..			12,185	11,000	12,600	12,800
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted ..			452	500	400	500
B-1 (g) (3) Contingencies—						
Contract contingencies—						
Gas consumption charges				1,630		2,600
Water charges				800		1,050
Washing charges				1,220		2,040
Lighting charges				630		630
Telephone charges				120		125
Advertisement charges				20		20
Petty supplies				600		700
Garden charges				70		65
Purchase of and repairs to furniture				300		655
Purchase of dead-stock, hardware, glassware and aluminium ..				100		375
Purchase of linen and bedding				800		975
Clothing to servants				150		150
Other miscellaneous expenses				220		250
Non-contract contingencies—						
Rent, rates and taxes				140		210
Service postage and telegrams				20		20
Pay of inferior servants				1,370		1,380
Other items				....		4,500
Other Supplies and services—						
Diet to patients				9,000		8,980
Medicines and instruments				7,210		7,200
Clothing to patients				1,000		1,000
Equipment, etc.				....		275
Total .. Voted ..			29,680	25,400	32,900	33,200
TOTAL ..			42,317	36,900	45,900	46,500

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (h) MAHADEVI ANANDILAL PODAR HOSPITAL.						
B-1 (h) (1) Pay of Officers—						
Special pay as Superintendent of Hospital—(50)—Voted				300		600
Total—Voted ..			....	300	....	600
B-1 (h) (2) Pay of Establishment—						
Registrars (50)	2	..		600		....
Superior Establishment, compounders (28—3—85) (30)	3	2		516		680
Nursing Establishment	8	8		2,760		5,610
Inferior establishment	25	22		3,124		6,510
Total—Voted ..			....	7,000	....	12,800
B-1 (h) (3) Allowances, Honoraria, etc.—						
House rent and other allowances				1,440		2,000
Honoraria to Surgeon, Lady Doctor or Surgeon for maternity and Registrar				2,260		2,300
Total—Voted ..			....	3,700	....	4,300
B-1 (h) (4) Contingencies—						
Non-contract contingencies—						
Purchase of medicines				5,000		5,000
Equipment				30,000		30,000
Miscellaneous expenses				1,500		1,500
Pay of inferior servants				600		1,200
Total—Voted ..			....	37,100	....	37,700
TOTAL—VOTED ..			....	48,100	....	55,400

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-1 (i) SIR CURRIMBHOY EBRAHIM DENTAL HOSPITAL.						
B-1 (i) (1) Pay of Establishment—						
Dental mechanic (200)	1	1		2,400		2,400
Nursing establishment	3	..		1,100		....
Inferior establishment (23—25)	4	4		1,200		1,100
Total—Voted ..			....	4,700	800	3,500
B-1 (i) (2) Allowances, Honoraria, etc.—						
House rent and other allowances				1,100		....
Total—Voted ..			....	1,100	....	....
B-1 (i) (3) Contingencies—						
Contract contingencies—						
Water charges				300		250
Lighting charges				550		500
Gas consumption charges				500		500
Washing charges				50		50
Petty supplies				100		50
Purchase of and repairs to furniture				50		....
Clothing to servants				50		50
Non-contract contingencies—						
Dental stores and materials				3,000		3,000
Service postage and telegrams				....		100
Total—Voted ..			....	4,600	32,600	4,500
TOTAL—VOTED ..			....	10,400	33,400	8,000

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women Assistant Surgeons (200—500)	2	2		8,700		8,100
Bombay Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (150—450), S. P. 1 (50)	19	19		78,900		75,400
B. M. S. Officer (200—700)	..	..		....		....
Total .. *Charged* ..			....	....	*2,300*	....
Total .. Voted ..			86,310	87,600	87,600	83,500
B-2 (2) Pay of Establishment—						
Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) (60—5—170), S. P. 1 (15) ..	243	229		4,53,200		4,45,500
Superior establishment (17—200)	86	86		67,300		62,480
Inferior establishment (7—36)	427	442		78,700		83,000
Temporary establishment				500		380
Nursing establishment (Poona)				31,500		40,540
Probable savings				....		....
Total .. Voted ..			6,34,386	6,31,200	6,29,000	6,31,900
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				11,800		11,441
Travelling allowance (fixed)				400		160
Travelling allowance (ordinary)				20,600		22,855
Allowances to nursing establishment (Poona)				28,300		15,444
Honoraria				5,400		5,400
Total .. Voted ..			68,678	66,500	67,500	55,300
Carried over .. *Charged* ..			....	....	*2,300*	....
Carried over .. Voted ..			7,89,374	7,85,300	7,84,100	7,70,700

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.				
Brought forward .. *Charged* ..	....	....	*2,300*	....
Brought forward .. Voted ..	7,89,374	7,85,300	7,84,100	7,70,700
B-2 (4) Contingencies—				
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)—				
Water charges		13,100		10,208
Lighting charges		16,500		17,529
Washing charges		7,500		8,395
Telephone charges		4,000		4,356
Petty supplies		10,400		11,037
X-ray department contingencies		6,200		7,365
Purchase of linen and bedding		8,400		8,460
Purchase of and repairs to furniture		3,000		4,173
Clothing to servants		3,000		3,179
Diet and clothing of police patients		1,600		1,800
Garden charges, and laboratory expenses		100		152
Books and publications		400		321
Advertisement charges		300		335
Purchase of dead-stock, hardware, glass ware, aluminium		700		829
Purchase of crockery		....		....
Other miscellaneous charges		6,100		6,574
Non-contract contingencies—				
Payment of fees to the Imperial Serologist		7,000		8,000
Contingencies for upcharakas for village medical aid		5,500		5,500
Rent, rates and taxes		8,500		10,038
Service postage and telegrams		4,100		4,890
Other miscellaneous charges		1,600		4,570
Contingencies for T. B. clinics scheme		2,800		2,700
Pay of inferior servants		16,700		21,374
Other supplies and services—				
Diet to patients		78,400		84,070
Medicines and instruments		86,000		89,270
Clothing to patients		7,200		7,500
Nursing establishment contingencies (Poona)		3,800		19,275
Supply of drugs for V. D. Clinics		5,700		5,700
Installation of new X-Ray apparatus at the Sassoon Hospital, Poona		....		25,000
Total—Voted ..	3,51,932	3,08,600	3,99,000	3,72,600
B-2 (5) Scholarships ..	1,423	2,000		1,700
Total—Voted ..	1,423	2,000	1,600	1,700
Total, Mofussil Hospitals and Dispensaries ..	11,42,729	10,95,900	11,87,000	11,45,000
Charged ..	....	....	*2,300*	....
Voted ..	11,42,729	10,95,900	11,84,700	11,45,000

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.						
B-3 (1) Pay of Officers—						
Bombay Medical Service Officer (200) .. .. Voted ..	1	1	2,200	2,400	2,400	200
B-3 (2) Pay of Establishment—						
Subordinate Medical Service Officer [(60—5—170)+S.P. (15)] S.P. 1 (40)	1	1		1,299		1,260
Superior establishment (20)	..	..		....		....
Inferior establishment (15—20)	5	5		1,301		1,040
Total—Voted ..			2,336	2,600	2,600	2,300
B-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				300		70
Travelling allowance .. Fixed ..				....		30
Travelling allowance .. Ordinary ..				800		....
Total—Voted ..			1,071	1,100	2,100	100
B-3 (4) Contingencies—						
Contract contingencies—						
Purchase of linen and bedding				340		300
Lighting charges				140		140
Petty supplies				120		110
Purchase of and repairs to furniture				70		90
Other miscellaneous charges				40		64
Non-contract contingencies—						
Clothing to servants				....		56
Rent, rates and taxes				120		158
Service postage and telegrams				20		20
Pay of inferior servants				610		612
Other supplies and services—						
Diet to patients				5,810		6,000
Medicines and instruments				400		400
Clothing to patients				530		550
Total—Voted ..			8,533	8,200	9,900	8,500
B-3 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "29, Police" for the Services of an S. M. S. officer (*Vide* page 208) .. .. Voted ..			+400	+600	+200	+300
TOTAL ..			14,540	14,900	17,200	11,400

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries		1,78,090		2,05,800
Grants-in-aid to other hospitals and dispensaries		1,095		1,100
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency		97,215		1,03,500
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel		35,000		35,000
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day		30,000		30,000
TOTAL .. Voted ..	3,71,460	3,41,400	3,71,100	3,75,400
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,800		....
Subsidies to private medical practitioners		3,600		....
Total—Voted ..	4,500	5,400	1,800	....
B-5 (2) Contingencies—				
Non-contract contingencies .. .. .. Voted ..	12,846	2,400	2,400	....
B-5 (3) Grants-in-aid, Contribution, etc.—				
Grant-in-aid to the District Local Board for subsidising private medical practitioners		2,63,500		3,00,020
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries		48,600		38,880
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies		....		....
Total—Voted ..	91,225	3,12,100	1,71,700	3,38,900
TOTAL .. Voted ..	1,08,571	3,19,900	1,75,900	3,38,900
DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals ..		2,95,600		3,51,300
Grants to charitable institutions, schemes, etc...		24,300		17,300
Grant to the Bombay Medical Council		7,900		8,300
Grant to the Board of Indian Systems of Medicines		....		5,100
TOTAL .. Voted ..	3,19,245	3,27,800	3,33,300	3,82,000
DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGES .. .. .. *Charged* ..	*52,748*	*56,700*	*53,700*	*56,900*
Voted ..	2,49,167	3,00,600	6,75,400	3,08,100
D-2 MEDICAL SCHOOLS .. .. .. *Charged* ..	*3,309*	*3,600*	*3,600*	*3,800*
Voted ..	1,45,279	1,39,600	1,32,900	1,29,800
TOTAL ..	4,50,503	5,00,500	8,65,600	4,98,600
Charged ..	*56,057*	*60,300*	*57,300*	*60,700*
Voted ..	3,94,446	4,40,200	8,08,300	4,37,900

DETAILED ACCOUNT No 38D. MEDICAL. D-Medical Colleges and Schools—contd		Strength. 1940–40.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
DETAILS.				Rs.	Rs.	Rs.	Rs.
D-1 MEDICAL COLLEGES.							
A-Grant Medical College.							
D-1-A-(1) Pay of Officers—							
Principal, Grant Medical College and Superintendent, J. J. Group of Hospitals (*500—1,850+S. P. 250*)	*Charged*	*1*	*1*		*27,400*		*27,600*
(300—850+S. P. 250)	Voted	1	..		6,100		....
Dean, professors and other officers (*500—1,850*)	*Charged*	*2*	*1*		*25,200*		*25,200*
(150—1,000 + S. P.) S. P. 1 (100)	Voted	7	8		37,800		46,100
TOTAL	*Charged*			*49,122*	*52,600*	*49,900*	*52,800*
	Voted			43,539	43,900	43,900	46,100
D-1-A-(2) Pay of Establishment—							
Superior establishment (25—350)		89	89		54,700		57,500
Inferior establishment (22—30)		40	40		16,100		16,200
Temporary establishment					190		100
Leave salary					1,910		....
	Total—Voted			69,986	72,900	74,000	73,800
D-1-A-(3) Allowances, Honoraria, etc.—							
Travelling allowance	Voted				200		250
House-rent and other allowances	*Charged*				*4,100*		*4,100*
	Voted				9,400		9,500
Honoraria	Voted				68,800		70,050
TOTAL	*Charged*			*3,626*	*4,100*	*3,800*	*4,100*
	Voted			77,579	78,400	81,400	79,800
D-1-A-(4) Contingencies—							
Contract contingencies—							
Water charges					9,000		9,000
Lighting charges					14,100		14,091
Telephone charges					700		755
Books and publications					3,000		5,000
Advertisement charges					....		120
Petty supplies					5,530		3,000
Laboratory expenses					1,600		1,600
Purchase of and repairs to furniture					2,500		2,500
Garden charges					460		460
Washing charges					200		200
Clothing to servants					480		480
Other miscellaneous expenses					630		580
Non-contract contingencies—							
Rent, rates and taxes					3,400		3,258
Service postage and telegrams					400		500
Pay of inferior servants					4,600		4,656
Other supplies and services					500		500
Customs duty on imported stores					6,000		4,000
Value of and freight on Europe stores					22,000		16,000
	Total—Voted			53,138	75,100	75,100	66,700
D-1-A-(5) Grants-in-aid, contributions and donations—							
Payment to the Bombay Municipality for practical instruction to be given to students	Voted			1,420	....	8,000	4,600
Contribution for passage of officers transferred to or from other Government Departments				....	....	....	....
D-1-A-(6) Scholarships	Voted			3,505	3,400	4,200	3,400
	Charged			*52,748*	*56,700*	*53,700*	*56,900*
	Voted			2,49,167	2,73,700	2,86,600	2,74,400
Carried over	*Charged*			*52,748*	*56,700*	*53,700*	*56,900*
	Voted			2,49,167	2,73,700	2,86,600	2,74,400

DETAILED ACCOUNT No. 38-B. MEDICAL. D—Medical Colleges and Schools—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..			*52,748*	*56,700*	*53,700*	*56,900*
Brought forward .. Voted ..			2,49,167	2,73,700	2,86,600	2,74,400
D-1 MEDICAL COLLEGES—contd.						
B-Rambilas Anandilal Podar College.						
D-1-B-(1) Pay of Officers—						
Pandit (Ayurvedic Section) (200—40/3—400)	1	1		1,200		2,400
Total—Voted ..			....	1,200	....	2,400
D-1-B-(2) Pay of Establishment—						
Lecturers (130—10—200) (75)	4	4		2,770		5,640
Demonstrators (50) (100)	3	3		1,200		2,400
Pharmacy Assistant (40—2—68)	1	1		240		480
Superior establishment (50—5/2—90)	1	1		300		600
Inferior establishment	5	5		690		1,380
Total—Voted ..			....	5,200	....	10,500
D-1-B-(3) Allowances, Honoraria, etc.—						
House-rent and other allowances				350		600
Honoraria and allowances to Honorary Assistant Lecturers (Ayurvedic Physician), Sanskrit Pandit and Registrar				1,350		1,400
Total—Voted ..			....	1,700	....	2,000
D-1-B-(4) Contingencies—						
Non-contract contingencies—						
Library				300		300
Equipment				15,000		15,000
Purchase of medicines				2,500		2,500
Miscellaneous expenses				1,000		1,000
Total—Voted ..			....	18,800	....	18,800
D-1-B-(5) Grants-in-aid, contribution, etc.			....	....	3,88,800	....
Total, Rambilas Anandilal Podar College ..			....	26,900	3,88,800	33,700
Total ..			3,01,915	3,57,300	7,29,100	3,65,000
TOTAL—Medical Colleges .. *Charged* ..			*52,748*	*56,700*	*53,700*	*56,900*
TOTAL—Medical Colleges .. Voted ..			2,49,167	3,00,600	6,75,400	3,08,100

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.*						
D-2 (1) Pay of Officers—						
Superintendents' allowances 2 (150) .. .. *Charged* ..	..	..		*3,600*		*3,600*
Teachers (150—450) + S. P. 50 .. .. Voted ..	5	5		25,000		21,870
Lecturers (260—700) + S. P. .. .. Voted ..	2	2		15,200		15,470
Registrars and house surgeons (150—400) .. Voted ..	2	2		6,900		7,560
B. M. S. Officer (200—400), S. P. 1 (50) .. Voted ..	1	1		....		600
Total .. *Charged* ..			*3,159*	*3,600*	*3,600*	*3,600*
Total .. Voted ..			45,639	47,100	47,100	45,500
D-2 (2) Pay of Establishment—						
Dental mechanic (200)	..	..		....		....
Anæsthetist (50)	1	1		600		600
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170 S. P. (25)] ..	8	8		14,300		14,751
Superior establishment (25—80)	5	6		2,900		3,533
Nursing establishment				....		....
Inferior establishment (15—26)	29	29		6,100		6,216
Total .. Voted ..			23,733	23,900	25,300	25,100
D-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				3,600		4,150
Travelling allowance (ordinary)				600		700
Honoraria and allowances to honorary lecturers				21,100		16,750
Fees for the lectures in Psychiatry to the Superintendent Central Mental Hospital, Yeravda .. *Charged* ..				....		*200*
Total .. *Charged* ..			*150*	....	....	*200*
Total .. Voted ..			20,668	25,300	22,400	21,600
D-2 (4) Contingencies—						
Contract contingencies—						
Water charges				1,900		1,650
Lighting charges				1,700		1,750
Books and publications and library				300		450
Petty supplies				520		500
Purchase of and repairs to furniture				450		500
Laboratory expenses				200		220
Gas consumption charges				100		80
Clothing to servants				150		160
Other miscellaneous expenses				500		360
Advertisement charges				....		200
Non-contract contingencies—						
Rent, rates and taxes				1,500		1,495
Service postage and telegrams				150		200
Other miscellaneous charges				600		1,000
Pay of inferior servants				1,180		635
Other supplies and services—						
Medicines and instruments				1,500		1,400
Dental Stores and materials				....		....
Purchase of material and stock				4,500		4,700
Equipment for the Sir Currimbhoy Ebrahim Dental School and Hospital				....		....
Customs duty on imported stores				400		500
Value of and freight on Europe stores				450		200
Total .. Voted ..			28,878	16,100	19,600	16,000
D-2 (5) Scholarships .. .. Voted ..			1,313	2,200	1,400	1,500
			3,309	*3,600*	*3,600*	*3,800*
			1,20,231	1,14,600	1,15,800	1,09,700
Carried over .. *Charged* ..			*3,309*	*3,600*	*3,600*	*3,800*
Carried over .. Voted ..			1,20,231	1,14,600	1,15,800	1,09,700

*Provision for the Sir Currimbhoy Ebrahim Dental School, Bombay, is included here.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—concld.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
D-2 Medical Schools—contd.						
Brought forward .. *Charged* ..			*3,309*	*3,600*	*3,600*	*3,800*
Brought forward .. Voted ..			1,20,231	1,14,600	1,15,800	1,09,700
D-(2)-A-Ayurvedic and Unani Schools and Hospitals—						
D-(2)-A-(1) Pay of Officers—						
Principals and Superintendents (150)				....		....
Lecturers and Pandits (60–200)				....		....
Total—Voted ..			....	....	....	....
D-(2)-A-(2) Pay of Establishment—						
Superior establishment (20–55)				....		
Nursing establishment (40–120)				....		
Inferior establishment (14–20)				....		
Total—Voted ..			....	....	...	....
D-(2)-A-(3) Contingencies—						
Equipment				....		....
Purchase of medicines and diet charges				....		....
Other contingencies				....		....
Library				....		....
Pay of inferior servants				....		....
Total—Voted ..			....	....		....
D-(2)-A-(4) Scholarships .. .. Total—Voted ..			1,438	3,400	3,200	6,200
D-(2)-A-(5) Grants-in-aid, Contributions, Donations, etc.—						
Grant-in-aid to Ayurvedic and Unani teaching institutions .. Voted ..			23,610	21,600	13,900	13,900
Total, Ayurvedic and Unani Schools and Hospitals ..			25,048	25,000	17,100	20,100
Total, D. (2) Medical Schools ..			1,48,588	1,43,200	1,36,500	1,33,600
Charged ..			*3,309*	*3,600*	*3,600*	*3,800*
Voted ..			1,45,279	1,39,600	1,32,900	1,29,800

DETAILED ACCOUNT No. 38E.
MEDICAL.
E-Mental Hospitals.

	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
E-MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E (1) Pay of Officers—						
Superintendents and Deputy Superintendents (*500—1,850+S. P.*), *S. P. 1 (250)*, *1 (150)* (150—850+S. P.) S. P. 1 (150) .. .. *Charged* ..	*1*	*2*		*27,700*		*22,600*
Voted ..	3	2		16,500		11,400
Woman Assistant Surgeon (150—450) .. Voted ..	..	1		....		2,700
Total .. *Charged* ..			*26,407*	*27,700*	*29,200*	*22,600*
Total .. Voted ..			20,211	16,500	17,700	14,100
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170+S. P. (25)] ..	13	10		18,120		18,124
Superior establishment (15—300)	370	371		1,39,430		1,39,556
Inferior establishment (14—34)	102	105		22,550		23,384
Nursing establishment				1,300		1,736
Temporary establishment				16,100		1,500
Probable savings				....		....
Total..Voted ..			1,91,918	1,97,500	1,97,500	1,84,300
E (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..				4,520		5,210
Travelling allowance Fixed .. .. Voted ..				1,680		960
Travelling allowance Ordinary .. .. Voted ..				4,100		4,030
Cost of passages granted under S. C. S. Rules, 1924 .. *Charged* ..				....		*1,000*
Total .. *Charged* ..			*45*	....	*600*	*1,000*
Total .. Voted ..			8,776	10,300	10,800	10,200
E (4) Contingencies—						
Contract contingencies—						
Water charges				16,000		18,880
Lighting charges				11,100		10,150
Garden charges				2,800		1,685
Telephone charges				500		525
Petty supplies				13,300		12,150
Purchase of linen and bedding				4,100		4,425
Clothing to servants				3,200		224
Purchase of and repairs to furniture				400		950
Purchase of hardware, glassware, etc.				4,700		6,200
Installation of a hot water boiler and its contingencies				....		....
Books and publications				100		55
Advertisement charges				100		130
Other miscellaneous expenses				1,800		1,985
Non-contract contingencies—						
Rent, rates and taxes				500		625
Service postage and telegrams				1,000		980
Motor bus charges				2,200		2,250
Pay of inferior servants				15,600		16,116
Other supplies and services—						
Diet to patients				2,26,500		2,36,700
Clothing to patients				39,400		39,600
Medicines and instruments				6,400		7,100
Purchase of material and stock				3,400		4,500
Railway fare and subsistence allowance to cured lunatics ..				1,100		1,170
Discretionary allowance to Superintendents for amusement of lunatics				2,300		2,200
Total..Voted ..			3,64,156	3,56,500	4,14,000	3,68,600
E (5) Grants-in-aid, Contributions, etc.—						
Contribution for passages of officers lent by other Governments—passage contribution .. *Charged* ..			*10*	....	*200*	....
E (6) Establishment charges payable to or recoverable from other Governments, Departments, etc. .. **Voted**..						
Deduct—Amount transferred to "47, Miscellaneous Departments" for the services of an S. M. S. Officer at the Yeravda Mental Hospital (*vide* page 407) .. Voted..			—360	—400	—400	—400
TOTAL ..			6,11,163	6,08,100	6,69,600	6,00,400
Charged ..			*26,462*	*27,700*	*30,000*	*23,600*
Voted ..			5,84,701	5,80,400	6,39,600	5,76,800

DETAILED ACCOUNT No. 38F. MEDICAL. F-Special Development Programme.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F. TOURING MEDICO-CUM-PROPAGANDA UNITS IN THE PARTIALLY EXCLUDED AREAS.						
F-(1) Pay of Establishment—						
Organisers (80)	5	5		4,800		4,400
Inferior establishment	5	5		1,200		1,100
Total .. Voted ..			....	6,000	3,000	5,500
F-(2) Contingencies—						
Non-contract contingencies— Medicines				2,500		2,500
Gramophone and Records				1,000		....
Magic lantern and slides				1,500		....
Hire for 10 carts and drivers				3,000		3,000
Miscellaneous expenses				1,000		1,000
Total .. Voted ..			....	9,000	7,000	6,500
TOTAL .. VOTED ..			....	15,000	10,000	12,000

DETAILED ACCOUNT No. 38F. MEDICAL. G-Chemical Examiners.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
G-CHEMICAL ANALYSER, BOMBAY.						
G (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1		10,100		10,750
Assistant Chemical Examiners (150—600)	2	2		11,400		10,950
Total .. Voted ..			20,350	21,500	21,000	21,700
G (2) Pay of Establishment—						
Superior establishment (40—250)	8	8		12,700		12,798
Servants (15—35)	5	5		1,500		1,584
Leave salary				400		718
Temporary establishment				....		100
Total .. Voted ..			15,226	14,600	16,000	15,200
G (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				1,500		1,500
Total .. Voted ..			1,631	1,500	1,500	1,500
G (4) Contingencies—						
Contract contingencies—						
Lighting charges				400		400
Telephone charges				300		300
Petty supplies				600		600
Books and publications				200		200
Gas consumption charges				800		800
Other miscellaneous expenses				200		200
Non-contract contingencies —						
Service postage and telegrams				200		300
Customs duty on imported stores				900		700
Value of and freight on Europe stores				6,000		5,800
Total .. Voted ..			9,390	9,600	9,900	9,300
TOTAL ..			46,597	47,200	48,400	47,700

DETAILED ACCOUNT No. 38G. MEDICAL. H-Charges in England.			Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
H-I Leave salaries and deputation pay	Secretary of State for India	*Charged*	*7,019*	....		....
	High Commissioner for India.	*Charged*	*35,141*	*8,560*	*280*	*16,480*
		Voted	1,078	....		....
H-II Sterling overseas pay—High Commissioner for India		*Charged*	*46,751*	*66,680*	*56,680*	*42,280*
H-III Stores for India—High Commissioner for India		Voted	....	9,000	9,000	....
H-IV Other Charges—						
Miscellaneous expenditure		Voted	618	....	200	....
Allotment of pay of Officers		*Charged*	....	....	*2,160*	....
Books and periodicals		Voted	....	....	....	200
	TOTAL		90,607	84,240	68,320	58,960
		Charged	*88,911*	*75,240*	*59,120*	*58,760*
		Voted	1,696	9,000	9,200	200

39-PUBLIC HEALTH.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT .. .. *Charged* ..	39-A	*55,999*	*52,000*	*53,000*	*52,800*
Voted ..		6,17,267	6,46,000	6,60,500	6,59,100
B. GRANTS FOR PUBLIC HEALTH PURPOSES .. .. Voted ..	39-B	1,30,087	1,47,400	1,27,000	1,30,900
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES .. Voted ..	39-C	2,10,366	1,66,000	3,27,000	2,15,200
D. BACTERIOLOGICAL LABORATORIES .. .. *Charged* ..	39-D	*58,197*	*58,400*	*58,200*	*58,800*
Voted ..		2,74,013	2,87,100	3,43,900	3,73,500
E. PASTEUR INSTITUTES .. .. .. Voted ..	39-E	9,752	8,300	8,300	8,700
F. WORKS .. .. Voted ..	39-F	9,21,110	9,50,500	9,50,500	9,29,200
G. SPECIAL DEVELOPMENT PROGRAMME .. .. Voted ..	39-G	5,09,725	8,53,500	5,00,000	15,74,000
H. CHARGES IN ENGLAND .. .. .. *Charged* ..	39-H	*15,960*	*8,800*	*5,280*	*9,200*
Voted ..		7,269	5,160	11,800	4,520
I. LOSS OR GAIN BY EXCHANGE .. .. .. *Charged* ..		*68*	....	*8*	....
Voted ..		48	....	19	....
For rounding .. *Charged* ..		....	*−200*	*−488*	*+200*
Voted ..		....	+40	−19	−120
TOTAL ..		28,09,861	31,83,000	30,45,000	40,16,000
Charged		*1,30,224*	*1,19,000*	*1,16,000*	*1,21,000*
Voted		26,79,637	30,64,000	29,29,000	38,95,000

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.

A-1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH .. *Charged* ..		*35,233*	*33,000*	*33,000*	*32,900*
Voted ..		1,59,092	1,58,900	1,76,500	1,68,250
A-2. PUBLIC HEALTH LABORATORY, POONA .. .. Voted ..		41,287	38,500	39,000	32,600
A-3. BELGAUM VACCINE INSTITUTE .. .. .. Voted ..		69,043	66,300	65,700	67,300
A-4. LOCAL VACCINATION ESTABLISHMENT .. .. Voted ..		1,69,254	1,70,400	1,71,300	1,70,400
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS .. .. *Charged* ..		*20,766*	*19,000*	*20,000*	*19,900*
Voted ..		87,577	92,300	95,000	99,000
A-6. CONSULTING SURVEYOR TO GOVERNMENT .. .. Voted ..		81,783	88,700	89,700	90,600
A 7. PILGRIM CHARGES .. .. Voted ..		190	1,000	1,000	950
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION .. Voted ..		9,041	29,900	22,300	30,000
TOTAL ..		6,73,266	6,98,000	7,13,500	7,11,900
Charged ..		*55,999*	*52,000*	*53,000*	*52,800*
Voted ..		6,17,267	6,46,000	6,60,500	6,59,100

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
				Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.							
A-1 (1) Pay of Officers—							
Director of Public Health 1 (2,100—60—2,400)	*Charged*	*1*	1		*28,700*		*28,800*
Assistant Directors of Public Health (Spl. pay of Rs. 100 per mensem)1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) and 1 (450—35—800—40—1200)	*Charged*	..	..		*300*		....
	Voted	3	3		31,900		33,900
Personal Assistant to the Director of Public Health (200—20/2—300—20—400)	Voted	1	1		2,400		2,400
Total	*Charged*			*28,775*	*29,000*	*28,800*	*28,800*
	Voted			30,420	34,300	39,500	36,300
A-1 (2) Pay of Establishment—							
Inspectors, vaccinators and clerks (25—260)		71	71		79,400		79,600
Servants (14—22)		46	44		8,600		8,720
Leave salary	Voted				1,200		2,880
Total	Voted			91,996	89,200	89,700	91,200
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted				360		1,500
Travelling allowance—ordinary	*Charged*				*3,550*		*3,600*
Travelling allowance—fixed	Voted				10,000		10,080
Travelling allowance—ordinary	Voted				8,980		10,700
Honoraria	*Charged*				*450*		*500*
	Voted				250		250
Fees of Government's nominees to the sanitary inspectors' class	Voted				450		450
Grant of studentship	Voted				860		1,120
Total	*Charged*			*4,341*	*4,000*	*4,200*	*4,100*
	Voted			21,031	20,900	25,800	24,100
A-1 (4) Contingencies—							
Contract contingencies—							
Carriage of tents and records					850		860
Telephone charges					632		632
Petty supplies					1,065		1,045
Other charges					393		403
Non-contract contingencies—							
Service postage and telegrams					6,300		6,500
Rents, rates and taxes					1,050		1,050
Supplies and services—							
Mewas vaccinator					50		50
Examination charges (sanitary inspectors' class)					50		50
Supplies of medicines					160		160
Payment to Royal Sanitary Institute, London					3,500		3,700
Reserve at the disposal of the Director of Public Health					300		350
Charges in connection with Maternal mortality in Kanara Dist.					..		1,700
Total	Voted			15,495	14,350	21,500	16,500
A-1 (5) Scholarships—(sanitary inspector's class)	Voted			150	150	....	150
A-1(6) Grant-in-aid—Contributions for passages of officers transferred to or from other Government Departments	*Charged*			*2,117*	....	....	....
TOTAL	*Charged*			*35,233*	*33,000*	*33,000*	*32,900*
	Voted			1,59,092	1,58,900	1,76,500	1,68,250

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	1		9,100		4,800
Leave salary .. .. Voted ..				4,800		....
Total .. Voted ..			13,353	13,900	14,500	4,800
A-2 (2) Pay of Establishment						
Clerks, etc. (15-350)	11	10		14,000		14,000
Servants (17-19)	6	7		1,500		1,500
Total ..			15,435	15,500	15,700	15,500
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			1,130	1,000	1,000	1,000
A-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				193		200
Service postage and telegrams				115		125
Telephone charges				192		192
Books and periodicals				200		100
Other charges				2,100		2,500
Supplies and services—						
Chemicals and apparatus				4,500		4,600
Customs duty on imported stores				800		783
Purchase of Frigidaire				....		2,800
Total ..			11,369	8,100	7,800	11,300
TOTAL .. Voted ..			41,287	38,500	39,000	32,600

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,497	14,400	10,800	14,400
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (30—225)	15	15		16,780		17,000
Servants (13—21)	22	22		4,060		4,000
Probable saving				—840		....
Total ..			20,240	20,000	20,000	21,000
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed				700		700
Travelling allowance .. ordinary				1,700		1,600
Total ..			2,130	2,400	2,400	2,300
A-3 (4) Contingencies—						
Contract contingencies—						
Packing charges				900		900
Purchase and repairs to furniture				600		600
Food for calves				2,500		2,500
Purchase of lancets and cases				500		500
Purchase of medicines				500		500
Laboratory expenses				2,100		2,100
Petty supplies				1,500		1,465
Other charges				700		700
Non-contract contingencies—						
Pay of inferior servants				1,050		1,020
Service postage and telegrams				9,500		10,000
Other charges				450		450
Supplies and services—						
Electric energy				3,000		3,000
Hire of calves				5,500		5,500
Customs duty on imported stores				700		365
Total ..			32,176	29,500	32,500	29,600
TOTAL .. Voted ..			69,043	66,300	65,700	67,300

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
A-4 (1) Pay of Establishment—						
Vaccinators and special pay (14—50)	227	227		1,08,800		1,09,760
Servants (15)	3	3		600		540
Total ..			1,09,652	1,09,400	1,09,800	1,10,300
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				300		330
Travelling and pony allowances (fixed)				32,800		32,680
Travelling allowance (ordinary)				800		950
Total ..			33,945	33,900	34,800	33,960
A-4 (3) Contingencies—Non-contract contingencies			126	100	100	140
A-4 (4) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			25,531	27,000	26,600	26,000
TOTAL .. Voted ..			1,69,254	1,70,400	1,71,300	1,70,400

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.						
(a) Consulting Public Health Engineer.						
A-5 (a) (1) Pay of Officers—						
Consulting Public Health Engineer .. .. Charged ..	*1*	1		*16,500*		*17,700*
Assistant Engineer and Mechanical Assistant .. .. Voted ..	2	2		6,800		6,100
Total .. *Charged* ..			*18,959*	*16,500*	*17,200*	*17,700*
Total .. Voted ..			4,849	6,800	7,300	6,100
A-5 (a) (2) Pay of Establishment—						
Accountant, Clerks, Draftsman and Storekeeper	15	16		24,000		21,900
Servants	8	8		1,800		1,800
Temporary establishment				15,600		25,900
Total—Voted ..			42,712	41,400	41,500	49,600
A-5 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,100*		*2,400*
Travelling allowance (ordinary) .. .. Voted ..				3,800		5,300
(fixed) .. .. .. Voted ..				400		400
Total .. *Charged* ..			*2,577*	*2,100*	*2,500*	*2,400*
Total .. Voted ..			2,645	4,200	4,900	5,700
A-5 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				100		100
Service postage and telegrams				1,000		1,200
Books and periodicals				100		100
Carriage of records				300		300
Office furniture (direction and accounts only)				....		500
Other items				1,500		1,300
Total—Voted ..			3,727	3,000	3,000	3,500
A-5 (a) (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..			—5,948	—20,000	—20,000	—20,000
Total—(*a*) carried over .. *Charged* ..			*21,536*	*18,600*	*19,700*	*20,100*
Total—(*a*) carried over .. Voted ..			47,985	35,400	36,700	44,900

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—contd.						
Total, (a) brought forward .. *Charged* ..			*21,536*	*18,600*	*19,700*	*20,100*
Total, (a) brought forward .. Voted ..			47,985	35,400	36,700	44,900
(b) Poona Water Works Sub-Division.						
A-5 (b) (1) Pay of Officers—						
Assistant Engineer .. .. .. Voted ..	1	1	7,100	7,300	7,400	7,600
A-5 (b) (2) Pay of Establishment—						
Overseer	1	1		2,400		2,470
Temporary establishment				27,500		27,230
Total .. Voted ..			28,561	29,900	29,100	29,700
A-5 (b) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. .. Voted ..				700		700
,, (ordinary) .. .. .. Voted ..				1,000		900
Total .. Voted ..			1,803	1,700	1,700	1,600
A-5 (b) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,200		1,200
Books and periodicals				50		50
Carriage of records				400		300
Office expenses and miscellaneous				450		150
Other items				700		900
Total .. Voted ..			2,156	2,800	2,800	2,600
TOTAL, (b) .. Voted ..			39,620	41,700	41,000	41,500
Total—(a) & (b) carried over .. *Charged* ..			*21,536*	*18,600*	*19,700*	*20,100*
Total—(a) & (b) carried over .. Voted ..			87,605	77,100	77,700	86,400

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.					
Total (*a*) and (*b*) brought forward ..	*Charged* ..	*21,536*	*18,600*	*19,700*	*20,100*
	Voted ..	87,605	77,100	77,700	86,400
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—					
Establishment charges distributed *pro-rata*	*Charged* ..		*3,000*		*3,600*
	Voted ..		12,000		16,000
Secretariat Charges	Voted ..		12,900		3,700
	Total ..	22,596	27,900	29,900	23,300
	Charged ..	*3,412*	*3,000*	*3,000*	*3,600*
	Voted ..	19,184	24,900	26,900	19,700
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged* ..		....		....
	Voted ..		—1,500		—1,600
Supervision charges for Dapuri Sub-Division	*Charged* ..		*—2,300*		*—3,000*
	Voted ..		—7,000		—4,000
Cost of the Consulting Public Health Engineer and his establishment debitable to "70-Capital Outlay, etc." ..	*Charged* ..		*—300*		*—800*
	Voted ..		—1,200		—1,500
	Total ..	—23,394	—12,300	—12,300	—10,900
	Charged ..	*—4,182*	*—2,600*	*—2,700*	*—3,800*
	Voted ..	—19,212	—9,700	—9,600	—7,100
GRAND TOTAL—Public Health Engineering Establishments ..		1,08,343	1,11,300	1,15,900	1,18,900
	Charged ..	*20,766*	*19,000*	*20,000*	*19,900*
	Voted ..	87,577	92,300	95,000	99,000

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.						
A-6 (1) Pay of Officers—						
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250). .. Voted ..	4	4	38,385	38,700	39,500	39,800
A-6 (2) Pay of Establishment—						
Surveyors, draftsmen, clerks, etc. (25—350)	28	27		37,300		39,350
Servants (11—20)	12	12		2,600		2,650
Temporary establishment				6,900		5,500
Total .. Voted ..			43,332	46,800	47,800	47,500
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. .. Voted ..				2,000		1,850
Travelling allowance .. (fixed) .. .. .. Voted ..				2,600		2,600
.. (ordinary) .. .. .. Voted ..				4,000		3,900
Total .. Voted ..			7,985	8,600	7,800	8,350
A-6 (4) Contingencies—						
Contract contingencies—						
Telephone charges				....		400
Rents, rates and taxes				1,500		1,400
Carriage of records				200		175
Wages of survey coolies				1,600		1,500
Miscellaneous office expenses				800		675
Non-contract contingencies— Service postage and telegrams				400		550
Supplies and Services— Scientific instruments				300		250
Total .. Voted ..			4,656	4,800	4,800	4,950
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to "7-Land Revenue" Rs. 8,700. (On account of revision of non-agricultural assessment work Rs. 840; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards etc., Rs. 6,260; and layouts of land, scrutiny of buildings, etc., Rs. 1,600); to "50-Civil Works" Rs. 1,100 for acquisition of land at Poisar for widening the bridge at Ghodbandar; and to "80-Bombay Development Scheme" Rs. 200 for work in connection with the Back Bay Scheme ..			—12,575	—10,200	—10,200	—10,000
TOTAL .. Voted ..			81,783	88,700	89,700	90,600

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) Pay of Establishment—Subordinate medical service officer, 1 (130 and special pay 25 for 4 months)	114	640	640	635
A-7 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		270		250
Travelling allowance (fixed)		60		40
Total ..	56	330	330	290
A-7 (3) Contingencies—Other supplies and services	20	30	30	25
TOTAL .. Voted ..	190	1,000	1,000	950
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) Pay of Officers—Medical Officer of Health, 1 (300—20—380)	1,500	3,700	3,700	3,940
A-8 (2) Pay of Establishment—Temporary establishment	1,386	13,700	10,000	13,760
A-8 (3) Allowances, Honoraria, etc.—Travelling allowance (fixed)	304	2,700	2,600	2,700
A-8 (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		800		600
Equipment		2,200		2,200
Petty supplies including service postage		1,800		1,800
Supplies and services (Supply of medicines)		5,000		5,000
Total ..	5,851	9,800	6,000	9,600
TOTAL .. Voted ..	9,041	29,900	22,300	30,000

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B-Grants for Public Health purposes.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES { N. D.		5,400		410
VILLAGE SANITARY COMMITTEES { C. D.		1 300		525
VILLAGE SANITARY COMMITTEES { S. D.		4,500		300
SANITARY ASSOCIATIONS, ETC.		4,800		4,800
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS		6,400		6,530
MUNICIPALITIES		70,000		68,000
NASIK SANITORIUM		500		500
BABY WEEK CELEBRATION		5,000		5,000
ANTI-GUINEA WORM COMMITTEE, DHARWAR		300		300
INFANT WELFARE SOCIETY		1,000		2,500
BOMBAY MOFUSSIL MATERNITY, CHILD WELFARE AND HEALTH COUNCIL ..		22,000		26,350
AROGYA MANDAL, POONA		200		200
SHOLAPUR DEVELOPMENT SCHEME		300		255
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT		2,000		1,980
GRANTS-IN-AID TO SHOLAPUR MUNICIPALITY TOWARDS THE COST OF CONSTRUCTION OF SADAR BAZAR NALA SEWER		19,000		8,750
GRANT-IN-AID TO MEET THE CHARGES ON ACCOUNT OF WATER LEAKING FROM THE SOWAR GATE SETTLING TANKS, POONA		4,700		4,500
TOTAL .. Voted ..	1,30,087	1,47,400	1,27,000	1,30,900

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Accounts, 1939-40.	Budget Estimate, 1940-41	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
C-1 EXPENSES IN CONNECTION WITH MALARIA	1,19,804	84,000	1,35,200	1,14,600
C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS	90,562	82,000	1,91,800	1,00,600
TOTAL .. Voted ..	2,10,366	1,66,000	3,27,000	2,15,200
C-1 Expenses in connection with Malaria.				
C-1 (1) Pay of Establishment—Subordinate medical service officers	13,327	10,000	10,200	10,000
C-1 (2) Allowances, Honoraria, etc.—Travelling allowance .. fixed	4,579	3,000	3,300	3,000
C-1 (3) Contingencies—				
Supplies and services—				
Supplies of medicines		.....		500
Labour and conveyance charges for medicine chests		900		900
Petty supplies		200		200
Free distribution of quinine		69,900		50,000
Sale of quinine at Post Offices				44,000
Cheap sale of quinine treatments				6,000
Total ..	1,01,898	71,000	1,21,700	1,01,600
TOTAL .. Voted ..	1,19,804	84,000	1,35,200	1,14,600

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
C-2 Expenses in connection with other epidemics.	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,900	10,800	10,800
C-2-A (2) Pay of Establishment—Temporary establishment	12,010	12,200	12,200	12,200
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	275	200	200	240
C-2-A (4) Contingencies—				
Non-Contract Contingencies—				
Service postage and telegrams		25		25
Water charges		1,350		1,450
Lighting charges		875		850
Telephone charges		275		260
Stationery		75		75
Supplies and Services—				
Dieting charges		2,700		3,000
Clothing and bedding		....		800
Medicines and instruments		1,400		1,500
Petty supplies		2,000		1,400
Total ..	10,502	8,700	10,400	9,360
Total, C-2-A ..	33,587	32,000	33,600	32,600
C-2-B Other Charges.				
Cyanogas operations		11,200		10,000
Inoculation against plague, cholera and other epidemics		23,600		27,000
Expenditure in connection with outbreaks of cholera, etc.				
Sanitary and medical arrangements at Pandharpur fair		1,200		1,150
Plague recrudescence Inquiry in Sholapur and adjoining districts		....		14,100
Total, C-2-B ..	44,868	36,000	1,46,000	52,250
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)		7,300		8,400
Servants 10 (14)		1,700		1,700
Total ..	7,678	9,000	8,350	10,100
C-2-C (2) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		4,000		3,700
Compensatory allowance		....		1,100
Total ..	3,569	4,000	3,400	4,800
C-2-C (3) Contingencies—				
Supplies and services—				
Labour and conveyance charges for medicine chests		250		150
Petty supplies		500		300
Supply of medicines		250		400
Total ..	860	1,000	450	850
Total, C-2-C ..	12,107	14,000	12,200	15,750
TOTAL-C-2 .. Voted ..	90,562	82,000	1,91,800	1,00,600

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
HAFFKINE INSTITUTE, BOMBAY.				Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: *1 (500—100—1,850+S. P. 250 + O. S. P. 200), 1 (500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (585), 1 (450), 1 (400), 1 (750), 1 (300).	*Charged* ..	2	2		*55,800*		*56,300*
	Voted ..	7	7		34,900		38,350
Officer in charge, Pharmacological Section (625—1,000) ..		..	1		....		9,350
One Organic Chemist (350—15—650)		..	1		....		3,300
Senior Chemist (350—15—650)		..	1		....		1,200
Total ..	*Charged* ..			*55,800*	*55,800*	*55,800*	*56,300*
	Voted ..			29,513	34,900	30,300	52,200
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 100) ..		1	1		3,500		3,600
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		52	51		68,400		68,900
Servants (21—55)		67	67		21,300		21,300
Temporary establishment					400		5,500
Additional temporary establishment for the manufacture of Sera ..					....		10,000
Total ..	Voted ..			87,463	93,600	96,400	1,09,300
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..				*2,200*		*2,150*
	Voted ..				4,400		5,450
Travelling allowance (ordinary)	*Charged* ..				*400*		*350*
	Voted ..				200		300
Total ..	*Charged* ..			*2,397*	*2,600*	*2,400*	*2,500*
	Voted ..			3,783	4,600	4,800	5,750
D-(4) Contingencies—							
Contract Contingencies—							
Garden charges					400		400
Laboratory expenses					24,600		24,600
Gas and electricity consumption					10,200		10,200
Washing charges					650		650
Freight and packing					5,400		5,400
Petty repairs					1,000		1,000
Purchase and repairs to furniture					3,000		3,000
Books and periodicals					300		100
Telephone charges					350		360
Office expenses and miscellaneous					....		.....
Non-contract Contingencies—							
Pay of inferior servants					6,700		6,640
Rates and taxes					10,000		10,000
Service postage and telegrams					2,500		2,900
Other charges					400		400
Supplies and services—							
Apparatus, chemicals and accessories					30,300		37,000
Purchase of sera and vaccines					11,000		25,000
Ampoules for sera and vaccines					13,000		20,000
Other articles for preparation of sera and vaccines					18,000		22,000
Purchase of scientific and technical books and periodicals					3,500		100
Equipment for the Pharmacological Department and other expenses ..					1,700		12,000
Customs duty on imported stores					11,000		11,000
Food and freight for horses and cost of horses					....		13,500
	Total ..			1,53,254	1,54,000	2,12,400	2,06,250
	TOTAL ..			3,32,210	3,45,500	4,02,100	4,32,300
	Charged ..			*58,197*	*58,400*	*58,200*	*58,300*
	Voted ..			2,74,013	2,87,100	3,43,900	3,73,500

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900)	7,184	5,700	5,700	6,100
E-1 (2) Pay of Establishment	226	....	....	....
E-1 (3) Allowances, Honoraria, etc.—House rent and other allowances	1,779	1,600	1,600	1,600
Total—E-1 ..	9,189	7,300	7,300	7,700
E-2 Provision for anti-rabic treatment .. .. Total—E-2 ..	563	1,000	1,000	1,000
TOTAL .. Voted ..	9,752	8,300	8,300	8,700
DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.				
F.-1 Original Works—				
Construction of drainage works in the Koregaon Road Estate, Poona		90,000		....
Discretionary grant of the Consulting Public Health Engineer		3,800		1,000
Salsette water supply		14,200		33,400
Ratnagiri water supply		900		....
Satara camp water supply		....		3,300
Total ..	72,595	1,08,900	1,08,900	37,700
F.-2 Repairs—	8,00,882	8,35,800	8,35,800	8,81,600
F-3 Other charges—				
F-3-(1) Tools and Plant—				
Tools and plant (ordinary)		4,000		8,500
Tools and plant (distributed pro-rata)		2,000		2,000
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"		—200		—600
Total ..	4,409	5,800	5,800	9,900
F-3-(2) Suspense .. .. Total ..	43,224	....	....	....
TOTAL, F-3 ..	47,633	5,800	5,800	9,900
TOTAL .. Voted ..	9,21,110	9,50,500	9,50,500	9,29,200

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G–Special Development Programme.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
G-1. VILLAGE WATER SUPPLY	5,09,725	8,50,000	5,00,000	15,00,000
G-2. ERADICATION OF MALARIA IN KANARA DISTRICT	....	3,500	....	18,700
G-3. EXPERIMENTAL APPOINTMENT OF HEALTH OFFICERS AND SUBORDINATE STAFF FOR SELECTED DISTRICTS	....	....	....	55,300
Total ..	5,09,725	8,53,500	5,00,000	15,74,000
G-1. VILLAGE WATER SUPPLY.				
G-1-(a) Grants at the disposal of the General Department—				
Commissioner, N. D.		8,50,000		5,00,000
Commissioner, C. D.				
Commissioner, S. D.				
Total G-1-(a) ..	5,09,725	8,50,000	5,00,000	5,00,000
G-1 (b) Grants at the disposal of the Public Works Department—				
Works		....		8,75,000
Special establishment (excluding secretariat charges)		....		1,16,000
Secretariat charges		....		9,000
Total G-1-(b) ..	....	....	....	10,00,000
Total G-1 ..	5,09,725	8,50,000	5,00,000	15,00,000
G-(2). ERADICATION OF MALARIA IN KANARA DISTRICT.				
General Department—				
Pay of establishment	....	250	....	10,400
Allowances	....	50	....	2,700
Contingencies—				
Labour charges		1,050		....
Disinfectant and laboratory charges		2,150		....
Purchase of one Microscope, laboratory equipment drug and *anti*-larval preparations		....		5,000
Other charges		....		600
Total ..	....	3,200	....	5,600
Total G-2 .. Voted ..	....	3,500	....	18,700
G-3-EXPERIMENTAL APPOINTMENT OF HEALTH OFFICERS, ETC.				
General Department—				
Pay of officers	....	....	....	10,000
Pay of establishment	....	....	....	23,000
Allowances, etc.	....	....	....	11,400
Contingencies—				
Supplies services		....		5,000
Other contingencies		....		4,700
Furniture for staff		....		1,200
Total ..	....	....	....	10,900
Total, G-3—Voted ..	....	....	....	55,300

DETAILED ACCOUNT No. 39-H. PUBLIC HEALTH. H-Charges in England.		Accounts, 1939–40	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA					
H-1 Leave salaries and deputation pay	*Charged*	*8,703*	....	....	....
	Voted	6,147	5,160	5,320	....
H-2 Sterling overseas pay	*Charged*	*7,252*	*8,800*	*5,280*	*8,800*
	Voted	....	....	....	....
H-3 Stores for India	Voted	1,122	....	....	....
H-4 Other charges.					
(i) *Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted	....	....	5,160	....
(ii) Books and periodicals	Voted	....	....	1,320	4,520
H-5 Establishment charges (pro-rata)	*Charged*	....	....	....	*400*
TOTAL		23,229	13,960	17,080	13,720
	Charged	*15,960*	*8,800*	*5,280*	*9,200*
	Voted	7,269	5,160	11,800	4,520

40—AGRICULTURE.		Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A—DIRECTION	*Charged* ..	40-A	*28,376*	*29,300*	*29,300*	*29,900*
	Voted ..		64,710	60,900	66,900	65,100
B—SUPERINTENDENCE	*Charged* ..	40-B	*19,865*	*18,400*	*26,100*	*18,500*
	Voted ..		59,095	51,000	49,400	53,700
C—SUBORDINATE AND EXPERT STAFF	Voted ..	40-C	60,428	25,300	34,500	33,200
D—EXPERIMENTAL FARMS	Voted ..	40-D	1,53,011	1,09,900	1,16,000	1,25,800
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS ..	Voted ..	40-E	27,444	26,400	26,400	2,56,000
F—AGRICULTURAL EXPERIMENTS AND RESEARCH ..	Voted ..	40-F	3,02,760	3,26,000	3,43,000	3,40,700
G—AGRICULTURAL EDUCATION	*Charged* ..	40-G	*29,922*	*35,700*	*34,800*	*35,700*
	Voted ..		3,02,347	2,87,600	3,00,000	3,07,400
H—AGRICULTURAL ENGINEERING	Voted ..	40-H	51,526	50,900	54,100	46,900
I—BORING OPERATIONS	Voted ..	....	1,000	‡	‡	‡
J—SPECIAL RURAL UPLIFT SCHEMES	Voted ..	40-J	3,209	†	†	7,100
K—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	Voted ..	40-K	63,603	72,700	75,100	1,59,700
L—OTHER CHARGES	Voted ..	40-L	2,000	....	....	....
M—WORKS	Voted ..	40-M	11,918	....	....	10,000
N—SPECAL DEVELOPMENT PROGRAMME ..	Voted ..	40-N	....	1,34,400	80,000	5,52,800
O—CHARGES IN ENGLAND	*Charged* ..	40-O	*12,719*	*6,960*	*6,840*	*6,960*
	Voted ..		....	5,046	....	2,040	1,640
P—LOSS OR GAIN BY EXCHANGE	*Charged* ..	....	*37*	....	*12*	....
	Voted ..		30		4	....
ROUNDING	*Charged* ..	....	....	*—360*	*—52*	*—60*
	Voted ..	....	.....	—100	—444	—40
TOTAL ..			11,99,046	12,35,000	12,44,000	20,51,000
	Charged ..		*90,919*	*90,000*	*97,000*	*91,000*
	Voted ..		11,08,127	11,45,000	11,47,000	19,60,000

† Included under "42, Co-operation".
‡ Provided under "Special Development Programme".

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939-40.	Budget Estimate, 1940–41.	Revised, Estimate, 1940–41.	Budget Estimate, 1941–42.
A-(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Director (2,000—50—2,250) .. .. .. *Charged* ..	*1*	*1*	*25,014*	*25,800*	*25,800*	*26,400*
Personal Assistant (170—15—500) .. .. Voted ..	1	1	3,694	3,900	3,900	4,100
A-(2) Pay of Establishment—						
Superintendents, Clerks and Auditors, etc. (including proficiency allowance) (25—300)	35	35		42,080		43,960
Servants (12—25)	13	13		2,820		3,040
Temporary establishment				....		1,500
Total ..			49,149	44,900	50,900	48,500
A-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. *Charged* ..			*3,362*	*3,500*	*3,500*	*3,500*
Voted ..			4,992	4,500	4,500	5,000
A-(4) Contingencies—						
Contract contingencies—						
Books and periodicals				450		450
Carriage of records				700		700
Purchase and repairs to furniture				200		200
Lighting charges				349		350
Water charges				126		120
Telephone charges				365		510
Other charges				210		200
Non-contract contingencies—						
Service postage and telegrams				4,200		3,970
Office expenses and miscellaneous				1,000		1,000
Total ..			6,875	7,600	7,600	7,500
TOTAL ..			93,086	90,200	96,200	95,000
Total .. *Charged* ..			*28,376*	*29,300*	*29,300*	*29,900*
Total .. Voted ..			64,710	60,900	66,900	65,100

DETAILED ACCOUNT No. 40-B. AGRICULTURE. B—Superintendence.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Live Stock Expert (1,250—50—1,500) .. *Charged* ..	*1*	*1*		*15,000*		*16,000*
Deputy Directors of Agriculture. (300—1,200) .. Voted ..	2	3		21,000		25,200
Total .. *Charged* ..			*17,477*	*15,000*	*22,700*	*16,000*
Total .. Voted ..			24,524	21,000	21,000	25,200
B-(2) Pay of Establishment—						
Clerks (25—175)	11	11		11,310		10,930
Servants (14—19)	9	9		1,790		1,790
Temporary Establishment				....		1,080
Probable savings				....		—100
Total—Voted ..			18,214	13,100	14,900	13,700
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance ordinary .. .. *Charged* ..			*2,388*	*3,400*	*3,400*	*2,500*
Travelling allowance ordinary .. .. Voted ..			9,407	7,800	8,300	9,800
B-(4) Contingencies—						
Contract contingencies—						
Carriage of tents and office records				200		200
Books and periodicals				80		80
Purchase of and repairs to office furniture				150		140
Electricity charges				50		....
Other charges				100		100
Non-contract contingencies—						
Pay of inferior servants				160		170
Rents, rates and taxes				590		540
Office expenses and miscellaneous				1,200		1,200
Service postage and telegrams				2,570		2,570
Supplies and services—						
Purchase and installation of 2 conditioning ovens				4,000		....
Total ..			6,950	9,100	5,200	5,000
TOTAL ..			78,960	69,400	75,500	72,200
Charged ..			*19,865*	*18,400*	*26,100*	*18,500*
Voted ..			59,095	51,000	49,400	53,700

DETAILED ACCOUNT No. 40-C. AGRICULTURE. C—Subordinate and Expert Staff.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Assistant Live Stock Expert. (170—15—500)	1	1		2,400		2,500
Superintendent of Agriculture. (490)	1	*		3,900		*
Total—Voted ..			7,901	6,300	6,300	2,500
C-(2) Pay of Establishment—						
Graduate and Non-graduate Assistants (60—200)	5	5		10,162		9,550
Divisional Inspectors (60—5—100)..	..	2		....		1,430
Kamgars. (25—60)	..	11		....		3,300
Clerks. (25—55)	..	1		....		360
Servants. (15—20)	..	2		....		360
Temporary Establishment				7,300		6,500
Probable savings				—3,462		—2,200
Total ..			38,948	14,000	17,200	19,300
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)				5,000		11,400
Total—Voted ..			13,579	5,000	11,000	11,400
Total—Voted ..			60,428	25,300	34,500	33,200

*Shown under the minor head "Agricultural Demonstration and Propaganda".

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D.—Experimental Farms.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Special pay to S. M. S. officer				120		120
Manager (160—5—200)	..	1		....		1,930
Graduate and Non-graduate Assistants (30—300)	34	33		38,965		37,670
Engine Drivers and Carpenter (30—80)	5	5		3,105		2,540
Clerks and Store-keepers (25—80)	11	11		9,380		9,060
Servants, Dairymen, Mukadams, etc. (13—40)	16	17		3,910		4,190
Probable savings				—3,480		—2,210
Total ..			58,812	52,000	53,400	53,300
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				100		120
Travelling allowance .. .. .. Ordinary ..				1,700		2,180
Total—Voted ..			3,246	1,800	2,400	2,300
D-(3) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				3,100		4,530
Rents, rates and taxes				3,460		3,440
Petty construction and repairs				3,400		2,410
Office expenses and miscellaneous				1,820		1,545
Service postage and telegrams				800		800
Supplies and Services—						
Construction of a dairy room				....		1,500
Purchase of machinery for agricultural dairy farm				....		500
Purchase of dead stock				1,100		1,125
Purchase and upkeep of machinery				2,660		7,225
Cultivation charges				27,920		26,200
Purchase and upkeep of livestock				11,840		12,325
Other items				....		7,850
Purchase of Zoological models				....		450
Prizes to students				....		300
Total ..			90,953	56,100	60,200	70,200
Total—Voted ..			1,53,011	1,09,900	1,16,000	1,25,800

DETAILED ACCOUNT No. 40-E.
AGRICULTURE.
E-Agricultural Demonstration and Propaganda including public exhibitions and fairs.

	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
E-(1) Pay of Officers—						
Divisional Superintendent of Agriculture—(250—750)	*	1	*	*	*	6,200
Cotton Superintendents—(170-750)	*	2	*	*	*	7,800
Total ..	*		*	*	*	14,000
E—(2) Pay of Establishment—						
Rural Development Inspectors—(70—300)	*	28	*	*	*	51,100
Assistant Rural Development Inspectors—(30—100)	*	53	*	*	*	32,850
Clerks—(25—140)	*	3	*	*	*	2,850
Servants—(14—40)	*	24	*	*	*	7,000
Temporary Establishment			†	†	†	30,900
Total ..			....	....	....	1,24,700
E-(3) Allowances, Honoraria, etc.—						
Travelling Allowance—Fixed			*	*	*	1,800
Ordinary ..			*†	*†	*†	27,800
Total ..			....	....	....	29,600
Carried over ..			....	....	....	1,68,300

*Shown under "Superintendence—42-Co-operation."
†Shown under "Other Charges—42-Co-operation."

DETAILED ACCOUNT No. 40-E. AGRICULTURE. E.—Agricultural demonstration and propaganda including public exhibitions and fairs.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought over ..	....	....	....	1,68,300
E-(1) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		500		500
Rents, rates and taxes		550		7,500
Office expenses and miscellaneous		350		4,400
Service postage and telegrams		400		6,100
Purchase of books and periodicals		1,100		3,100
Supplies and Services—				
Purchase of and repairs to furniture		....		800
Carriage of records		....		600
Lighting charges		....		500
Premium bulls		18,000		19,000
Apparatus and chemicals		400		400
Expenditure on pig-killing		....		1,100
Expenditure on shikar work		....		600
Destruction of insect pests		....		200
Taluka Demonstration centres and implements and seed depots at those centres ..		....		12,100
Cotton transport check stations		....		4,200
Seed multiplication and distribution		....		20,000
Customs duty on imported stores		500		....
Demonstration of control measures against mango-hoppers		3,000		....
Spraying measures to control Koleroga disease to betelnuts		*		5,000
Bunding operations		....		2,000
Probable savings		....		—5,000
Total—Voted ..	24,987	24,800	24,800	83,100
E-(2) Public exhibitions and fairs .. .. Voted ..	2,457	1,600	1,600	4,600
TOTAL—Voted ..	27,444	26,400	26,400	2,56,000

* Included under "42—Co-operation—Other Charges".

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1. Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc.	Voted ..	76,870	87,600	82,800	81,200
F-2. Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	Voted ..	1,85,610	2,01,100	2,03,600	1,99,200
F-3. Schemes financed from the Sugar Excise Fund ..	Voted ..	17,256	16,400	36,600	26,100
F-4. Other Schemes	Voted ..	5,132	7,400	5,800	16,200
F-5. Agricultural Experiments	Voted ..	17,892	13,500	14,200	18,000
Total ..	Voted ..	3,02,760	3,26,000	3,43,000	3,40,700

DETAILS. F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F-1 (1) Pay of Officers—						
Crop Botanist (250—750)	1	1		4,480		4,740
Assistant Plant Pathologist (Temporary) (170—500) ..	1	1		2,310		2,400
Cotton Breeders—2 (250—750); 2 (170—500) ..	4	4		20,310		21,060
Total .. Voted ..			25,328	27,100	27,100	28,200
Carried over ..			25,328	27,100	27,100	28,200

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			25,328	27,100	27,100	28,200
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.—concld.						
F-1 (2) Pay of Establishment—						
Graduate and Non-graduate Assistants (30—200)	21	20		27,540		25,760
Clerk (30—80)	1	1		850		900
Servants (15–18)	7	6		1,280		1,120
Kamgars (30–60)	1	1		490		520
Insect setter (20–40)	1	1		360		370
Temporary establishment				2,800		2,240
Probable savings				—520		—1,510
Total ..			26,113	32,800	30,100	29,400
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. Voted ..			4,568	3,200	4,100	3,300
F-1 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				2,020		2,065
Rents, rates and taxes				3,100		2,030
Petty construction and repairs				2,010		700
Office expenses and miscellaneous				2,530		2,530
Service postage and telegrams				510		500
Supplies and Services—						
Purchase of dead stock				25		75
Tobacco curing, grading etc.				300		300
Purchase and upkeep of live-stock				260		600
Cultivation charges				6,345		4,500
Apparatus and chemicals				400		....
Rice breeding investigations				7,000		7,000
Total ..			20,861	24,500	21,500	20,300
Total—Voted ..			76,870	87,600	82,800	81,200

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
F-2 (a) (1) Pay of Officers—						
Principal Agricultural Officer. (300—900)	1	..		9,490		....
Crop Physiologist. (320—1200)	1	1		8,474		9,850
Soil Physicist. (320—1200)	1	1		8,498		8,980
Leave salary				238		270
Total—Voted ..			25,020	26,700	18,100	19,100
F-2 (a) (2) Pay of Establishment—						
Graduate and non-graduate Assistants. (30—200)	12	12		18,057		18,550
Clerks, Store-keeper and Laboratory Assistants. (25—115) ..	4	4		3,650		3,770
Engine Driver. (60)	1	1		720		720
Servants (13—17)	11	11		2,173		2,200
Leave salary				600		660
Total ..			23,592	25,200	24,000	25,900
F-2 (a) (3) Allowances, Honoraria, etc.						
Travelling allowance—ordinary			3,199	3,200	3,200	2,900
F-2 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,530		1,500
Petty construction and repairs				1,000		1,000
Office expenses and miscellaneous				1,000		1,000
Service postage and telegrams				170		200
Supplies and services—						
Cultivation charges				15,500		14,000
Soil Physics section				5,000		4,500
Crop Physiology section				4,000		4,000
Total ..			27,196	28,200	28,600	26,200
Total (a)—Voted ..			79,007	83,300	73,900	74,100
Carried over ..			79,007	83,300	73,900	74,100

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..		79,007	83,300	73,900	74,100
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.					
(b) Dry Farming Research Scheme.					
F-2 (b) (1) Pay of Officers—					
Chief Investigator and Assistant 1 (320—1,200); 1 (170—500) ..	Voted ..		15,740		16,400
Leave salary	..		160		200
	Total ..	15,927	15,900	15,900	16,600
F-2 (b) (2) Pay of Establishment—					
Temporary establishment	..		17,220		17,650
Leave salary	..		480		450
	Total ..	16,197	17,700	16,700	18,100
F-2 (b) (3) Allowances, Honoraria, etc.—					
Travelling allowance	Fixed ..		2,500		2,500
	Ordinary ..		2,500		2,500
	Total—Voted ..	3,233	5,000	5,000	5,000
F-2 (b) (4) Contingencies—					
Non-contract contingencies—					
Rents, rates and taxes	..		760		780
Petty construction and repairs	..		750		750
Pay of inferior servants	..		1,350		1,350
Office expenses and miscellaneous	..		560		540
Service postage and telegrams	..		180		180
Purchase of books	..		250		....
Supplies and Services—					
Purchase and upkeep of live stock	..		1,250		1,250
Upkeep and running of machinery	..		1,300		1,300
Cultivation charges	..		3,000		3,000
Apparatus and chemicals	..		1,400		1,350
	Total ..	10,653	10,800	10,800	10,500
	Total (b)—Voted ..	46,010	49,400	48,400	50,200
	Carried over ..	1,25,017	1,32,700	1,22,300	1,24,300

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,25,017	1,32,700	1,22,300	1,24,300
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(c) Cold Storage Research Scheme.				
F-2 (c) (1) Pay of Establishment—				
Temporary establishment		11,200		11,710
Leave salary		....		290
Total ..	10,146	11,200	11,200	12,000
F-2 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	284	500	200	500
F-2 (c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		280		280
Service postage and telegrams		50		50
Supplies and Services—				
Purchase of fruits		1,000		1,000
Upkeep and running of machinery		3,370		3,370
Apparatus and chemicals		3,000		400
Insulated containers		400		400
Total ..	6,088	8,100	7,300	5,500
Total (c)—Voted ..	16,518	19,800	18,700	18,000
(d) Scheme for investigation into Virus Diseases of Plants.				
F-2 (d) (1) Pay of Officers—				
Assistant Plant Pathologist (170—10—250—15—400—20—500)		3,100		3,190
Assistant Entomologist (170—10—250—15—400—20—500)		2,500		2,610
Total—Voted ..	4,550	5,600	5,500	5,800
F-2 (d) (2) Pay of Establishment—				
Temporary establishment	2,235	3,600	3,600	3,700
F-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling Allowance—ordinary	263	900	900	700
F-2 (d) (4) Contingencies—				
Non-contract contingencies—				
Petty construction and repairs		100		100
Office expenses and miscellaneous		100		100
Cultivation charges		100		100
Supplies and Services—				
Apparatus and chemicals		2,100		1,900
Total ..	3,039	2,400	7,400	2,200
Total (d)—Voted ..	10,087	12,500	17,400	12,400
Carried over ..	1,51,622	1,65,000	1,58,400	1,54,700

DETAILED ACCOUNT No. 40 F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Revised Estimate, 1940-41.	Budget Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,51,622	1,65,000	1,58,400	1,54,700
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(e) Poultry Research Scheme.				
F-2 (e) (1) Pay of Establishment—				
Temporary establishment	1,549	1,700	1,600	1,400
F-2 (e) (2) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		1,890		1,500
Office expenses and miscellaneous		800		600
Service postage and telegrams		100		90
Petty construction and repairs		....		1,170
Supplies and services—				
Purchase and upkeep of live stock		2,910		1,840
Total ..	5,469	5,700	5,500	5,200
Total (e)—voted ..	7,018	7,400	7,100	6,600
(f) Sann Hemp Cultivation Scheme.				
F-2 (f) (1) Pay of Establishment	360	....	....	....
F-2 (f) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	....	....	....
F-2 (f) (3) Contingencies—				
Supplies and Services— ..				
Cultivation charges	320	....	....	....
Total (f)—voted. ..	680	....	....	....
(g) Scheme for Co-operative Experiments on Tobacco in India.				
F-2 (g) (1) Pay of Establishment—				
Temporary establishment	371	....	....	....
F-2 (g) (2) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		....		....
Office expenses and miscellaneous		....		....
Water supply		....		....
Supplies and Services—				
Cultivation charges		....		....
Tobacco curing barn		....	....	1,200
Total ..	1,200	....	....	1,200
Total (g) voted ..	1,571	....	....	1,200
Carried over ..	1,60,891	1,72,400	1,65,500	1,62,500

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,60,891	1,72,400	1,65,500	1,62,500
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(h) Sheep Breeding Scheme.				
F-2 (h) (1) Pay of Establishment—				
Temporary Establishment	2,035	2,100	2,100	2,200
F-2 (h) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	199	200	200	300
F-2 (h) (3) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		777		750
Pay of inferior servants		1,600		1,600
Office expenses and miscellaneous		550		410
Service postage and telegrams		30		30
Water supply		243		200
Petty construction and repairs		....		150
Supplies and services—				
Purchase and upkeep of live stock		2,100		1,060
Total ..	5,837	5,300	5,900	4,200
Total, (h) Voted ..	8,071	7,600	8,200	6,700
(i) Scheme for Investigation into Striga Attacks on Jowar Crops.				
F-2 (i) (1) Pay of Establishment—				
Temporary Establishment	2,669	2,800	2,800	2,900
F-2 (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	359	500	500	500
F-2 (i) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		300		300
Supplies and services—				
Apparatus and chemicals		300		300
Total ..	7,989	600	600	600
Total, (i) Voted ..	11,017	3,900	3,900	4,000
(j) Sugarcane Pests Scheme.				
F-2 (j) (1) Pay of Establishment				
Temporary Establishment	2,531	2,000	3,100	3,200
F-2 (j) (2) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	485	300	1,300	1,500
F-2 (j) (3) Contingencies				
Non-contract contingencies—				
Office expenses and miscellaneous		40		150
Service postage and telegrams		10		50
Supplies and services—				
Apparatus and chemicals		250		400
Purchase of sugar canes		....		900
Total ..	486	300	1,000	1,500
Total, (j) Voted ..	3,502	2,600	5,400	6,200
Carried over ..	1,83,481	1,86,500	1,83,000	1,79,400

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,83,481	1,86,500	1,83,000	1,79,400
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(k) Scheme for testing the reactions of wheat to black stem rust of wheat.				
F-2 (k) (1) Pay of Officers—				
1 Assistant Plant Pathologist—(170—10—250—15—400—20—500)	....	1,000	600	2,300
F-2 (k) (2) Pay of establishment—				
Temporary establishment	....	700	800	3,500
F-2 (k) (3) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	....	300	300	500
F-2 (k) (4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		450		850
Service postage and telegrams		50		50
Supplies and services—				
Cultivation charges		....		500
Incubating glass chambers and other apparatus		....		300
Large wooden and glass cases		....		400
Total ..	....	500	500	2,100
Total, (k) Voted ..	....	2,500	2,200	8,400
Carried over ..	1,83,481	1,89,000	1,85,200	1,87,800

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,83,481	1,89,000	1,85,200	1,87,800
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(l) Milk recording scheme.				
F-2(1) (1) Pay of Establishment—Temporary Establishment	425	....	600	100
F-2 (1) (2) Allowances, Honoraria, etc.	70	....	100	....
F-2 (l) (3) Contingencies—				
Pay of inferior servants		660		....
Miscellaneous expenses		240		100
Total ..	279	900	200	100
Total (l) ..	774	900	900	200
(m) Scheme for Research on the cytology of popaya.				
F-2 (m) (1) Pay of Establishment—				
Temporary establishment	....	1,200	900	1,400
F-2 (m) (2) Contingencies—				
Supplies and services—				
Purchase of apparatus and chemicals	....	1,500	1,500	600
Total (m) ..	....	2,700	2,400	2,000
(n) Scheme for preparation of a critical monograph on Dry Farming in India.				
F-2(n) (1) Pay of Establishment—				
Temporary establishment	....	3,100	1,600	1,200
F-2 (n) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		1,500		450
Travelling allowance (Fixed)		400		150
Honorarium		500		500
Total ..	....	2,400	1,200	1,100
F-2 (n) (3) Contingencies—				
Non-contract contingencies— Miscellaneous expenses and service postage and telegrams	....	200	200	200
Total (n) ..	....	5,700	3,000	2,500
Carried over ..	1,84,255	1,98,300	1,91,500	1,92,500

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,84,255	1,98,300	1,91,500	1,92,500
F-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(o) Scheme for a Model project for demonstration of Agricultural improvements in Panch Mahal District.				
F-2 (o) (1) Establishment charges payable to or recoverable from other Governments, Departments, etc.				
Portion of the divisible expenditure transferred from the minor head "Special Development Programme" (page 336)	....	+2,800		+2,500
Total (o) ..	....	2,800	....	2,500
(p) Model Projects for extension and improvements in cotton cultivation in Surat.				
F 2 (p) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	1,700
F 2 (p) (2) Contingencies—				
Supplies and Services—				
Purchase of tools and machinery		....		300
Purchase of dead-stock		....		50
Land development		....		1,450
Purchase of bull		....		200
Poultry keeping		....		150
Other miscellaneous expenses		....		350
Total ..	....	....	..	2,500
Total (p) ..	....	....	....	4,200
(q) Definition of Breed characteristics of certain breeds of cattle.				
F-2 (q) (1) Contingencies	752	....	....	....
Total (q) ..	752	....	....	....
(r) Scheme for the training of a special Tobacco Officer.				
F-2 (r) (1) Pay of Establishment—Temporary Establishment	203		400	....
F-2 (r) (2) Allowances, Honoraria, etc.	400		300	....
Total (r) ..	603		700	....
Carried over ..	1,85,610	2,01,100	1,92,200	1,99,200

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget, Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,85,610	2,01,100	1,92,200	1,99,200
F-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—concld.				
(s) Scheme for Development of Scientific Research work in Sheep Breeding at Sangola Sub-station.				
F-2 (s) (1) Pay of Establishment—				
Temporary establishment	....	....	200	....
F-2 (s) (2) Contingencies	....	....	7,300	....
Total (s) ..	....	....	7,500	....
(t) Scheme for establishment of a laboratory for wool analysis at Poona.				
F-2 (t) (1) Pay of Establishment—				
Temporary Establishment	....	....	200	....
F-2 (t) (2) Allowances, Honoraria, etc.	....	....	100	....
F-2 (t) (3) Contingencies	....	....	3,600	....
Total (t) ..	....	....	3,900	....
TOTAL F-2 Voted ..	1,85,610	2,01,100	2,03,600	1,99,200

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F-Agricultural Experiments and Research—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
F-3. SCHEMES FINANCED FROM THE SUGAR EXCISE FUND.				
(a) Schemes for the Control of Grass-Hoppers on Pravara and Godavari Canals.	Rs.	Rs.	Rs.	Rs.
F-3 (a) (1) Pay of Establishment—				
Temporary Establishment	2,577	3,300	1,800	1,600
F-3 (a) (2) Allowances, Honoraria—				
Travelling Allowance		200		200
Bonus to mukadams		500		....
Total ..	422	700	100	200
F-3 (a) (3) Contingencies—				
Supplies and Services—				
Filter cloth stretchers		140		....
Coal tar		700		....
Crude Oil		8,400		....
Kerosene		140		....
Non-contract Contingencies—				
Tractor ploughing		2,500		....
Miscellaneous expenses		520		850
Pay of inferior servants		....		150
Total ..	14,257	12,400	5,400	1,000
Total, (a) ..	17,256	16,400	7,300	2,800
Carried over ..	17,256	16,400	7,300	2,800

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F-Agricultural Experiments and Research—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	17,256	16,400	7,300	2,800
F-3 SCHEMES FINANCED FROM THE SUGAR EXCISE FUND—concld.				
(b) Scheme for five research sub-stations for work on sugarcane.				
F-3 (b) (1) Pay of Establishment—				
Temporary establishment	....	....	3,500	5,500
F-3 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	....	....	1,000	1,000
F-3 (b) (3) Contingencies—				
Non-contract contingencies—Rents, rates and taxes		....		1,600
Office expenses and miscellaneous		....		250
Service, postage and telegram		....		70
Cultivation charges		....		8,800
Purchase and upkeep of live-stock		....		480
Crop physiology and soil physics section		....		1,500
Total ..	....	....	19,800	12,700
Total (b) ..	....	....	24,300	19,200
(c) Scheme for genetic method of soil survey in sugarcane areas.				
F-3 (c) (1) Pay of Establishment—				
Temporary establishment		....	1,800	2,700
F-3-(c) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)			400	400
F-3 (c) (2) Contingencies—				
Office expenses and miscellaneous	....	....	....	300
Apparatus and chemicals	....	....	....	700
Total ..	....	....	2,800	1,000
Total (c) ..	....	....	5,000	4,100
Total, F-3 .. Voted ..	17,256	16,400	36,600	26,100

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F—Agricultural Experiments and Research—contd.	Accounts 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
F-4. OTHER SCHEMES.				
(a) Scheme for conducting crop experiments in the water-logged area of Olpad Taluka of the Surat District.				
F-4 (a) (1) Pay of Establishment—				
Temporary establishment	330	....	500	500
F-4 (a) (2) Contingencies—				
Supplies and Services—				
Cultivation charges	199	....	400	400
Total, (a) Voted ..	529	....	900	900
(b) Scheme for Researches in Agriculture.				
F-4 (b) (1) Pay of Establishment—				
Temporary establishment	3,567	3,600	2,200	300
F-4 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	463	800	200	....
F-4 (b) (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		80		....
Office expenses and miscellaneous		175		100
Supplies and Services—				
Purchase of bees		50		....
Transport charges		20		....
Spare hives, etc.		100		....
Petty construction and repairs		75		....
Total ..	573	500	200	100
Total (b) Voted ..	4,603	4,900	2,600	400
Carried over ..	5,132	4,900	3,500	1,300

DETAILED ACCOUNT No. 40-F.
AGRICULTURE.
F-Agricultural Experiments and Research—concld.

	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	5,132	4,900	3,500	1,300
F-4. OTHER SCHEMES—concld.				
(c) Scheme for research into and demonstration of methods of control of Koleroga disease of areca nut.				
F-4 (c) (1) Pay of Establishment—				
Temporary establishment	....	800	600	700
F-4 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	100	100	200
F-4 (c) (3) Contingencies—				
Supplies and services—				
Purchase of 25 sprayers and other articles	....	700	....	....
Non-contract contingencies—				
Other miscellaneous expenses	....	900	....	900
Total ..	....	1,600	1,600	900
Total (c) Voted ..	....	2,500	2,300	1,800
(d) Dry Farming Research Sub-Stations.				
F-4 (d) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	800
F-4 (d) (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary	....	....	....	100
F-4 (d) (3) Contingencies—				
Building		....		3,400
Equipment		....		5,700
Other Miscellaneous expenses		....		3,100
Total ..	....	....	....	12,200
Total ..	....	....	....	13,100
TOTAL F-4 .. Voted ..	5,132	7,400	5,800	16,200

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Agricultural Education.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—						
Charged						
Principal and Professor of Agriculture. (1,250—50—1,500 with special pay of Rs. 150 p.m.)	*1*	*1*		*19,800*		*19,800*
Horticulturist (350—1,250)	*1*	*1*		*14,200*		*14,800*
Voted.						
Professors and Assistant Professors. 3 (250—20—750); 1 (300—20—900); 2 (170—15—500); 1 (200—15—600) (150—500) ..	8	8		41,830		38,150
Economic Botanist. (300—30—1,000)	1	1		6,170		6,550
Agricultural Chemist. (300—20—900)	1	1		4,360		4,620
Plant Pathologist. (300—40—900)	1	1		8,140		8,630
Assistant Horticulturist. (170—10—500)	..	1		....†		3,700
Forestry Instructor. (300—20—900 with special pay of Rs. 75) ..	1	1		5,900		6,250
Probable saving				—1,400		....
Total .. *Charged* ..			*28,869*	*34,000*	*32,800*	*34,600*
Total .. Voted ..			63,976	65,000	60,300	67,900
G-(2) Pay of Establishment—						
Subordinate Medical Officer (200), Compounder (30) and special pay (Rs. 15) for medical supervision	2	2		2,920		3,180
Clerks and store-keeper (25—140)	18	18		15,840		14,950
Graduate and non-graduate assistants. (30—300)	48	53		72,790		80,120
Assistant Master (80)	..	1		....		960
Fitters, Engine Drivers, etc. (30—60)	4	4		1,308		2,510
Servants, malis, Insect collectors, setters, ploughmen etc. (12—40) ..	41	50		10,852		12,780
Contract establishment (16—25)	3	3		740		740
Temporary establishment				1,700		2,500
Probable saving				—8,250		—9,540
Total ..			98,207	97,900	1,05,600	1,08,200
Carried over .. *Charged* ..			*28,869*	*34,000*	*32,800*	*34,600*
Carried over .. Voted ..			1,62,183	1,62,900	1,65,900	1,76,100

† Shown under "42-Co-operation—Superintendence".

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Agricultural Education—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*28,869*	*34,000*	*32,800*	*34,600*
Brought forward .. Voted ..	1,62,183	1,62,900	1,65,900	1,76,100
G-(3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Ordinary—*charged* ..		*1,700*		*1,100*
Travelling allowance .. .. .. Fixed—voted ..		1,200		1,300
Travelling allowance .. .. .. Ordinary—voted ..		12,700		15,100
Total .. *Charged* ..	*1,053*	*1,700*	*2,000*	*1,100*
Total .. Voted ..	16,868	13,900	14,700	16,400
G-(4) Scholarships		7,800		7,700
Total ..	7,687	7,800	7,400	7,700
G-(5) Contingencies—				
Contract contingencies—				
Books and periodicals		1,920		1,550
Telephone charges		200		200
Purchase of and repairs to furniture		500		350
Non-contract contingencies—				
Pay of inferior servants		4,070		4,400
Rents, rates and taxes		310		700
Office expenses and miscellaneous		5,600		5,800
Service postage and telegrams		1,800		2,000
Water supply		5,400		5,200
Lighting charges		3,500		4,500
Petty construction and repairs		2,550		2,800
Carried over .. *Charged* ..	*29,922*	*35,700*	*34,800*	*35,700*
Carried over .. Voted ..	1,86,738	1,84,600	1,88,738	2,00,200

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Agricultural Education—concld.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*29,922*	*35,700*	*34,800*	*35,700*
	Voted ..	1,86,738	1,84,600	1,88,000	2,00,200
G-(5) Contingencies—concld.					
Supplies and Services—					
Purchase of dead stock			1,450		1,500
Purchase and upkeep of live stock			23,100		24,500
Customs duty on imported stores			400		1,500
Upkeep and running of machinery			4,500		5,200
Cultivation charges			42,950		44,000
Boarding charges			.....		1,000
Apparatus and chemicals			10,750		11,000
Library equipment			5,100		4,500
Prizes			300		300
Total ..		1,28,965	1,14,400	1,23,400	1,21,000
G-(6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Amount transferred to "10—Forest" on account of Ranger Students' Class for training in Forestry in the Agricultural College (*vide* page 84) voted ..		—13,356	—11,400	—11,400	—13,800
TOTAL ..		3,32,269	3,23,300	3,34,800	3,43,100
	Charged ..	*29,922*	*35,700*	*34,800*	*35,700*
	Voted ..	3,02,347	2,87,600	3,00,000	3,07,400

DETAILED ACCOUNT No. 40-H.
AGRICULTURE.
H-Agricultural Engineering.

	Strength. 1940-41.	Strength. 1941-42.	Accounts 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers.						
Agricultural Engineer—(300—20—420—30—660—40—900) Voted ..	1	1	7,667	7,300	8,900	3,000
H-(2) Pay of Establishment—						
Workshop establishment (60—250)	3	3		5,520		5,530
Mechanical assistants, draftsmen and tracers (35—250).. ..	5	5		9,120		9,370
Fitters and engine driver (30—130)	8	8		7,960		8,250
Clerks and storekeepers (25—100)	5	5		4,920		4,900
Servants (17—19)	3	3		680		650
Total ..			27,334	28,200	28,200	28,700
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..			4,967	4,700	6,200	4,700
H-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				95		70
Purchase of and repairs to furniture				150		90
Carriage of records				40		40
Other charges				60		40
Non-contract contingencies—						
Pay of inferior servants				3,500		3,430
Office expenses and miscellaneous				700		700
Service postage and telegrams				500		500
Supplies and Services—						
Purchase of dead stock				1,455		1,430
Upkeep of machinery				4,200		4,200
Total ..			11,558	10,700	10,800	10,500
Total—Voted ..			51,526	50,900	54,100	46,900

DETAILED ACCOUNT NO. 40-J. AGRICULTURE. J-Special Rural Uplift Schemes.	Actuals, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
J-1. IMPROVEMENT OF POULTRY IN VILLAGES	2,609	....	....	5,900
J-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS ..	600	....	....	1,200
Total—Voted ..	3,209	†	†	7,100
DETAILS.				
J-1 IMPROVEMENT OF POULTRY IN VILLAGES.				
J-1 (1) Pay of Establishment—				
Temporary establishment	926	....		2,500
J-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary .. .. .. Voted ..	571	....	†	1,200
J-1 (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		....		200
Supplies and services—				
Purchase and upkeep of live stock		....		2,000
Total ..	1,112	....	†	2,200
Total—Voted ..	2,609	†	†	5,900
J-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS.				
J-2 (1) Grants-in-aid, Contributions, etc.				
Pedigree Egg and Fowl Premia		....		600
Premia for Housing		....		600
Total—Voted ..	600	†	†	1,200

† Included under "42-Co-operation".

DETAILED ACCOUNT No. 40-K. AGRICULTURE. K-Grants-in-aid, Contributions, etc.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Utilization of gaorakshans for improvement of cattle		6,400		6,400
Subsidies to agricultural associations for propaganda		*		40,000
Grants-in-aid to local bodies		500		500
Grants for shikar work in Kaira District		....		650
Grants-in-aid towards Jayawant and Gadag No. 1 Cotton Seed distribution Schemes..		440		13,870
Grants-in-aid towards Jarilla Cotton Seed distribution scheme		4,860		25,080
Subsidy to Agri-Horticultural Society of Western India		500		500
Scheme for introduction and extension of B. D. Cotton seed in Broach District ..		*		4,610
Scheme for distribution and extension of cotton of improved varieties in Surat area ..		*		7,150
Scheme for multiplication and supply of Banilla Cotton seed on Deccan Canals ..		....		940
Grant-in-aid to the Institute of Agriculture, Animal Husbandry and dairying, Anand..		60,000		60,000
Total—Voted ..	63,603	72,700	75,100	1,59,700

DETAILED ACCOUNT No. 40-L. 40-AGRICULTURE. L-Other charges.				
Cattle Census .. .. .. Voted ..	2,000	....		....

DETAILED ACCOUNT No. 40-M. 40-AGRICULTURE. M-Works.				
Construction of quarters and rooms at the Dhulia and Dharwar Poultry Farms ..		....		3,000
Construction of buildings for the Tobacco Breeding Station, Nipani		....		5,000
Construction of quarters for the Manager, Sheep Breeding Farm, Poona ..		....		2,000
Investigation into Virus Diseases of plants	638	....		....
Scheme for testing the reactions of wheat to black stem rust of wheat ..	11,280	....		....
Total—Voted ..	11,918	....	....	10,000

*Included under " 42-Co-operation ".

DETAILED ACCOUNT No. 40-N. AGRICULTURE. N-Special Development Programme.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
(a) RICE BREEDING SUB-STATION, VADGAON.				
N-(a)-1 Pay of Establishment—				
Temporary establishment	....	1,300	1,200	1,700
N-(a) (2) Allowances, Honoraria etc.—				
Travelling allowance (ordinary)			100	100
N-(a)-3 Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		1,435		100
Service postage and telegrams		....		20
Rents, rates and taxes		....		370
Pay of inferior servants		....		60
Supplies and Services—				
Cultivation charges		....		380
Construction of sheds and quarters		4,675		....
Other petty constructions		1,625		70
Apparatus, lenses and balances		800		....
Bullocks		250		....
Furniture		100		....
Other items		315		....
Total ..	....	9,200	6,700	1,000
Total, (a) ..	....	11,000	8,000	2,800
Carried over ..	....	11,000	8,000	2,800

DETAILED ACCOUNT No. 40-N. AGRICULTURE. N-Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	11,000	8,000	2,800
(b) TEGUR CATTLE BREEDING FARM.				
N-(b) (1) Pay of Establishment—				
Temporary etablishment	....	800	700	700
N-(b) (2) Allowances, Honoraria—				
Travelling allowance	....	100	100	100
N-(b) (3) Contingencies—				
Non-contract contingencies—				
Office expenses		....		30
Cultivation charges		2,000		2,200
Upkeep of live stock		2,000		3,000
Service postage and telegrams		....		30
Furniture		....		40
Supplies and Services—				
Erection of a cattle byre		2,500		....
Repairs and petty construction		4,000		200
Foundation stock		3,200		2,200
Total ..	....	13,700	10,200	7,700
Total (b) .. Voted ..	....	14,600	11,000	8,500
Carried over ..	....	25,600	19,000	11,300

DETAILED ACCOUNT No. 40-N. AGRICULTURE. N-Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	25,600	19,000	11,300
(c) BORING OPERATIONS.				
N-(c) (1) Pay of Establishment—				
Temporary establishment	....	28,000	....	....
N-(c) (2) Allowances, Honoraria, etc —				
Travelling allowances	....	6,500	....	....
N-(c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		800		....
Rent, rates and taxes		600		....
Service postage and telegrams		300		....
Supplies and Services—				
Reconditioning of Boring machines		21,000		....
Equipment for the Agricultural Engineer's workshop		7,200		....
Purchase of raw materials		3,000		....
Calyx machines		3,000		....
Hand and Musto machines		1,500		....
Upkeep and running expenses of machinery		9,800		1,500
Total ..	....	47,200	5,700	1,500
Total (c) ..	....	81,700	5,700	1,500
Carried over ..	....	1,07,300	24,700	12,800

DETAILED ACCOUNT No. 40-N. AGRICULTURE. N-Special Development Programme—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–42.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	1,07,300	24,700	12,800
(d) BUNDING CLASSES.				
N-(d) (1) Pay of Establishment—				
Temporary establishment	....	1,300	1,000	....
N-(d) (2) Allowances, Honoraria—				
Travelling allowance	....	600	600	....
N-(d) (3) Contingencies—				
Boarding		2,200		....
Lodging		600		....
Materials		300		....
Office expenses and miscellaneous		300		....
Other items		400		....
Total ..	....	3,800	2,900	....
Total (d) ..	....	5,700	4,500	....
Carried over ..	....	1,13,000	29,200	12,800

DETAILED ACCOUNT No. 40-N. AGRICULTURE. N-Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	1,13,000	29,200	12,800
(e) DEMONSTRATION OF THE METHOD OF CONTROL OF KATRA CATERPILLARS IN NORTH GUJARAT.				
(N)-(e) Contingencies—				
Miscellaneous expenses	....	3,700		3,700
Total (e) ..	....	3,700	400	3,700
(f) MODEL PROJECT FOR THE INTRODUCTION AND DEMONSTRATION OF AGRICULTURAL IMPROVEMENTS IN DOHAD TALUKA AND JHALOD MAHAL OF THE PANCH MAHALS DISTRICT.				
N-(f) (1) Pay of Establishment—				
Temporary Establishment	....	2,600	....	2,500
N-(f) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	....	....	....	100
N-(f) (3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes				60
Office expenses and miscellaneous		3,100		100
Supplies and Services —				
Purchase of dead stock				790
Purchase of seeds				100
Maintenance of stock				100
Cultivation charges				750
Other items				500
Total ..	....	3,100	....	2,400
N-(f) (4) Establishment and other charges payable to or recoverable from other Governments, Departments etc.—				
Amount transferred to the minor head F-Agricultural Experiments and Research (Page 320)	....	—2,800	....	—2,500
Total (f) ..	....	2,900	....	2,500
Carried over ..	....	1,19,600	29,600	19,000

DETAILED ACCOUNT No. 40-N. AGRICULTURE N-Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	1,19,600	29,600	19,000
(g) Construction of glass houses for research work on—				
(i) Katte disease of cardamom at Sirsi		4,000		....
(ii) Wheat Rust Research work in connection with wheat breeding in Karnatak and Gujarat		4,000		....
Total (g) ..	....	8,000	8,600	....
(h) Grant to the All-India Cattle Show Society	....	2,000	2,000	2,000
(i) Grant to poor cattle breeders	....	1,800	1,800	1,800
(j) Grant-in-aid to Shri Gowshala, Dhulia, for cattle improvement	....	3,000	3,000	....
(k) Potato Research Scheme				
N-(k) (1) Pay of Establishment—Temporary Establishment	....	....	600	....
N-(k) (2) Allowances, Honoraria, etc.	....	....	100	....
N-(k) (3) Contingencies	....	....	4,300	....
Total (k) ..	....	....	5,000	....
(l) Institute of Agriculture, Animal Husbandry and Dairying, Anand.				
(l) (1) Contingencies—				
Land acquisition	....	....	30,000	2,70,000
Carried over ..	....	1,34,400	80,000	2,92,800

DETAILED ACCOUNT No. 40-N. AGRICULTURE N-Special Development Programme—concld.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought over ..	....	1,34,400	80,000	2,92,800
(m) **Training of Rural Assistants—**				
N (m) (1) Pay of Establishment	....	....	*	23,000
N (m) (2) Allowances, Honoraria, etc.—				
Stipends to students		....		25,200
Travelling Allowance (Ordinary)		....		8,300
Total ..	....	....	*	33,500
N (m) (3) Contingencies—				
Service Postage and Telegrams		....		150
Pay of inferior servants		....		440
Office expenses and miscellaneous		....		1,100
Upkeep of deadstock		....		225
Rent for land		....		960
Cultivation charges		....		1,100
Apparatus, books etc.		....		225
Lighting charges		....		300
Upkeep of livestock		....		2,500
Raw materials		....		5,500
Expenditure on specialised training		....		20,000
Total ..	....	....	*	32,500
N (m) (4) Grants-in-aid, Contributions, etc.—				
Grants-in-aid to the non-official centre at Bordi	....	....	....	18,000
Total ..	....	*	*	1,07,000
(n) Bunding and Dry farming Survey and Development Scheme	....	*	*	1,21,000
(o) Tobacco Breeding Station at Nipani				
N (o) (1) Contingencies— Cost of acquisition of land	....	....	....	32,000
Total, Special Development Programme ..	....	1,34,400	80,000	5,52,800

* Shown under "42-Co-operation".

DETAILED ACCOUNT No. 40-P. AGRICULTURE O-Charges in England.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
O-(1) Leave salaries and deputation pay	*Charged*	*6,313*	....	....	....
	Voted	5,041	....	1,840	....
O-(2) Sterling Overseas pay	*Charged*	*6,406*	*6,960*	*6,840*	*6,960.*
O-(3) Stores	Voted	5	....	....	....
O-(4) Other Charges—					
Books and periodicals	Voted	....	....	200	1,640
	Total	17,765	6,960	8,880	8,600
	Charged	*12,719*	*6,960*	*6,840*	*6,960*
	Voted	5,046	....	2,040	1,640

41-VETERINARY.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A-SUPERINTENDENCE .. .. .. *Charged* ..	41-A	*22,841*	*22,200*	*23,200*	*22,200*
Voted ..		56,815	42,100	52,000	79,500
B-VETERINARY EDUCATION AND RESEARCH .. *Charged* ..	41-B	*591*	*500*	*600*	*500*
Voted ..		64,120	71,300	81,200	86,500
C-SUBORDINATE ESTABLISHMENT .. .. Voted ..	41-C	2,16,978	2,13,000	2,22,400	2,10,800
D-HOSPITALS AND DISPENSARIES .. .. Voted ..	41-D	66,758	63,500	57,400	62,800
E-OTHER CHARGES .. .. Voted ..	41-E	7,827	14,200	400	8,300
F-CHARGES IN ENGLAND .. .. .. *Charged* ..	41-F	*4,800*	*4,800*	*4,800*	*4,800*
Voted ..		....	....	40	960
G-LOSS OR GAIN BY EXCHANGE .. .. *Charged* ..		*19*	....	*8*	....
Voted ..		1	....	....	....
For rounding .. *Charged* ..			*+500*	*+392*	*+500*
Voted ..			—100	—440	+140
TOTAL ..		4,40,750	4,32,000	4,42,000	4,77,000
Charged ..		*28,251*	*28,000*	*29,000*	*28,000*
Voted ..		4,12,499	4,04,000	4,13,000	4,49,000

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

	Strength. 1940–41.	Strength. 1941–42.			
Director of Veterinary Services.					
A (1) Pay of Officers—					
Director of Veterinary Services (350—50—1,500+S.P. 150). *Charged* ..	*1*	*1*		*19,800*	*19,800*
Divisional Veterinary Officers (170—10—250—15—400—20—500) .. .. Voted ..	1	3		2,450	7,100
Leave salary .. .. Voted ..				150	800
Total .. *Charged* ..			*19,800*	*19,800*	*19,800*	*19,800*
Total .. Voted ..			3,808	2,600	3,600	7,900
A (2) Pay of Establishment—					
Clerks and daftarband (25—200)	12	16		13,106		14,550
Servants (14—20)	6	10		1,294		1,860
Temporary Establishment				400		1,520
Probable saving				—200		—330
Total .. Voted ..			14,791	14,600	15,300	17,600
A (3) Allowances, Honoraria, etc.—					
Travelling allowance .. ordinary .. .. .. *Charged* ..			*3,041*	*2,400*	*3,400*	*2,400*
Voted ..			1,472	1,200	2,200	4,300
A (4) Contingencies—					
Contract contingencies—					
Carriage of sera and vaccines				1,700		1,700
Office expenses and miscellaneous				750		1,750
Non-contract contingencies—					
Service, postage and telegrams				2,100		2,150
Other charges				100		50
Supplies and services—					
Post-mortem charges				750		750
Research into diseases of live stock				300		300
Purchase of sera and vaccines				18,000		43,000
Total .. Voted ..			36,744	23,700	30,900	49,700
TOTAL .. *Charged* ..			*22,841*	*22,200*	*23,200*	*22,200*
Voted ..			56,815	42,100	52,000	79,500

DETAILED ACCOUNT No. 41-B. VETERINARY. B-Veterinary Education and Research.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
Veterinary College, Bombay.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Principal (300—30—900 *plus* Rs. 150 special pay)	1	1		8,590		8,950
Assistant professors (170—750)	4	4		22,710		24,540
Bacteriologist (250—750)	1	1		3,600		7,410
Total .. Voted ..			29,945	34,900	36,900	40,900
B (2) Pay of Establishment—						
Instructor and lecturer (150—200)	2	1		3,600		2,400
Clerks (60—3—160 one with S. P. 30)	4	4		6,620		6,740
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	2		3,360		3,360
Servants (23—50)	13	13		3,950		3,990
Temporary establishment				1,700		2,910
Probable savings				—530		—800
Total .. Voted ..			17,760	18,700	19,400	18,600
B (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..				200		290
Examination fees .. .. *Charged* ..				*500*		*500*
Examination fees .. .. Voted ..				300		300
House-rent and other allowances .. .. .. Voted ..				4,800		4,050
Tuition fees .. .. Voted ..				....		90
Fees for medical supervision .. .. Voted ..				600		600
Fees for conducting riding classes .. .. .. Voted ..				800		630
Fees for conducting physical training classes .. .. Voted ..				....		240
Total .. *Charged* ..			*591*	*500*	*600*	*500*
Total .. Voted ..			4,799	6,700	6,200	6,200
B (4) Contingencies—						
Contract contingencies—						
Electricity and gas charges				750		730
Laboratory expenses				200		200
Water charges				2,000		2,000
Other charges				900		900
Non-contract contingencies—						
Rents, rates and taxes				520		670
Service postage and telegrams				140		150
Pay of inferior servants				2,250		2,100
Books and periodicals				270		50
Supplies and services—						
Dissection and Surgical expenses				970		1,000
Apparatus, instruments, etc.				....		10,000
Total .. Voted ..			8,836	8,000	16,300	17,800
B (5) Scholarships			2,780	3,000	2,400	3,000
TOTAL .. *Charged* ..			*591*	*500*	*600*	*500*
TOTAL .. Voted ..			64,120	71,300	81,200	86,500

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE ESTABLISHMENT						
C (1) Pay of Establishment—						
Assistant surgeons (50—140) (*plus* special pay of Rs. 15 to 5 Assistant Surgeons)	140	138		1,86,870		1,81,000
Servants (15—18)	3	3		580		580
Temporary establishment				1,400		2,700
Probable savings				—6,450		—6,780
Total ..			1,78,405	1,82,400	1,81,800	1,77,500
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)				30,000		31,700
House-rent and other allowances				100		100
Tuition fees				150		900
Fees for post-mortem and medico-legal examinations				150		200
Total ..			38,334	30,400	40,300	32,900
C (3) Contingencies—Rents, rates and taxes			239	200	300	400
TOTAL .. Voted ..			2,16,978	2,13,000	2,22,400	2,10,800

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Etimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(a) BOMBAY CITY.						
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350) ..	1	1	3,115	3,200	2,600	3,000
D (a) (2) Pay of Establishment—						
Inspectors (50—150)	8	8		11,550		11,720
Servants (23)	9	9		2,480		2,480
Probable savings				—530		—1,000
Total ..			14,148	13,500	14,100	13,200
D (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				2,740		2,760
House-rent and other allowances				460		540
Total ..			3,217	3,200	3,200	3,300
D (a) (4) Contingencies—						
Contract contingencies—						
Lighting charges				100		100
Water supply				400		350
Other items				220		170
Non-contract contingencies—						
Rents, rates and taxes				470		470
Service postage and telegrams				100		100
Pay of inferior servants				1,200		1,200
Telephone charges				210		210
Supplies and services—						
Feeding charges of horses				100		90
Other items				100		110
Total ..			2,657	2,900	2,800	2,800
Total, D (a) ..			23,137	22,800	22,700	22,300
(b) MOFUSSIL.						
D (b) Grants-in-aid, Contributions and Donations, etc.—						
Grants to veterinary hospitals and dispensaries			43,621	40,700	34,700	40,500
TOTAL .. Voted ..			66,758	63,500	57,400	62,800

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
E-1 Goat virus producing station	7,073	6,900	6,500	7,000
E-2 Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	15,503	22,100	8,700	16,100
E-3 Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act	—14,749	—14,800	—14,800	—14,800
TOTAL ..Voted ..	7,827	14,200	400	8,300
DETAILS.	Strength.			
E-1 GOAT VIRUS PRODUCING STATION.	1940-41.	1941-42.		
E-1 (1) Pay of Establishment—				
Veterinary Assistant Surgeon (60—140)	1	1	1,620	1,700
Servants (23—28)	3	3	880	900
Total ..			2,119	2,500	2,600	2,600
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances			417	300	300	300
E-1 (3) Contingencies—						
Service postage and telegrams				400		400
Purchase and maintenance of goats				3,000		3,000
Apparatus, chemicals, etc.				700		700
Total ..			4,537	4,100	3,600	4,100
TOTAL ..E-1 ..			7,073	6,900	6,500	7,000
E-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH. (a) Veterinary Investigation Officer and his staff.						
E-2 (a) (1) Pay of Officers—Investigation officer—1 (350—600)			6,800	7,100	2,800	4,200
E-2 (a) (2) Pay of Establishment—Temporary establishment			1,102	1,100	1,100	1,100
E-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance				2,000		2,000
Total ..			2,432	2,000	1,900	2,000
E-2 (a) (4) Contingencies—						
Contract contingencies—						
Carriage of records				300		300
Other items				50		50
Non-contract contingencies—						
Service postage and telegrams				100		100
Experiments				65		65
Chemicals				85		85
Other charges				100		100
Total ..			625	700	500	700
TOTAL .. E-2 (a) ..			10,959	10,900	6,300	8,000
(b) Scheme for Control of ticks.						
E-2 (b) (1) Pay of Establishment—						
Temporary establishment			1,903	3,200	700	900
E-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance			581	900	....	100
E-2 (b) (3) Contingencies—						
Dipping solution				6,000		1,600
Other charges				1,100		500
Total ..			2,060	7,100	1,000	2,100
TOTAL .. E-2 (b) ..			4,544	11,200	1,700	3,100
Carried over ..			15,503	22,100	8,000	11,100

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges—concld.	Accounts 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought over ..	15,503	22,100	8,000	11,100
SCHEMES PARTLY OR WHOLLY SULBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURA RESEARCH—concld.				
(c) Scheme for investigation into diseases of poultry.				
E-2 (c) (1) Pay of Establishment—				
Temporary Establishment	....	....	500	2,100
E-2 (c) (2) Allowances, Honoraria etc.—				
Travelling Allowance (ordinary)		....		1,200
Tuition fee		....		100
Total ..	....	....	100	1,300
E-2 (c) (3) Contingencies—				
Non-contract contingencies	....	....	100	1,600
TOTAL .. E-2 (c) ..	....	....	700	5,000
Total .. E-2 ..	15,503	22,100	8,700	16,100
DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.				
HIGH COMMISSIONER FOR INDIA.				
F-1 Sterling overseas pay .. .. .. *Charged* ..	*4,800*	*4,800*	*4,800*	*4,800*
F-2 Other charges—Books and periodicals	....	....	40	960
Total ..	4,800	4,800	4,840	5,760
Charged ..	*4,800*	*4,800*	*4,800*	*4,800*
Voted ..	....	....	40	960

42-CO-OPERATION.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-DIRECTION .. .. .. *Charged* ..	42-A	*40,108*	*42,800*	*41,700*	*33,100*
A-DIRECTION .. .. .. Voted ..	42-A	80,017	80,800	85,400	71,300
B-SUPERINTENDENCE .. .. .. Voted ..	42-B	6,86,826	7,79,200	7,60,000	4,83,800
C-GRANTS-IN-AID .. .. .. Voted ..	42-C	1,19,246	1,79,200	1,37,700	49,100
D-OTHER CHARGES .. .. .. Voted ..	42-D	6,49,602	6,38,100	6,10,300	3,03,300
E-SPECIAL DEVELOPMENT PROGRAMME .. .. Voted ..	42-E	....	4,84,700	3,08,700	2,47,100
For rounding .. *Charged* ..			*+200*	*+300*	*—100*
For rounding .. Voted ..			....	—100	+400
TOTAL ..		15,75,799	22,05,000	19,44,000	11,88,000
Charged		*40,108*	*43,000*	*42,000*	*33,000*
Voted		15,35,691	21,62,000	19,02,000	11,55,000

DETAILED ACCOUNT No. 42-A. CO-OPERATION. A-Direction.	Strength. 1940-41.	Strength. 1941-42.			
REGISTRAR, CO-OPERATIVE SOCIETIES.					
A-(1) Pay of Officers—					
Registrar (Rs. 2,000 for 8 months and Rs. 2,050 for 4 months plus special pay Rs. 150 and overseas pay Rs. 300 p.m.) *Charged*..	*1*	*1*		*28,600*	*29,600*
Deputy Registrar (450—1,350) .. .. *Charged*..	*1*	..		*9,200*	....
(300—900) .. .. Voted ..	..	1		....	9,750
Deputy Director of Rural Development (700) .. Voted ..	1	..		8,400	....
Personal assistant to the Registrar (300-750) .. Voted ..	1	1		9,000	9,000
Assistant Registrar, Co-operative Finance (170-750) Voted ..	1	1		6,800	7,050
Probable savings	..	..		....	*—5,400*
Total .. *Charged* ..				*36,155*	*37,800*	*38,700*	*29,600*
Total .. Voted				15,875	24,200	26,600	20,400
A-(2) Pay of Establishment—							
Superintendent and Clerks (30—300)	28	25			35,925		33,050
Servants (17—29)	18	16			3,975		3,550
Temporary establishment					6,100		3,800
Probable savings					—3,000		—1,500
Total—Voted ..				48,572	43,000	45,900	38,900
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary .. .. .. *Charged* ..				*3,953*	*5,000*	*3,000*	*3,500*
Travelling allowance—ordinary .. .. .. Voted ..				6,359	4,200	4,500	5,000
A-(4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams					5,000		4,300
Books and periodicals					250		250
Water charges					100		100
Office expenses and miscellaneous					2,300		1,500
Purchase of dead stock					500		100
Printing charges					300		300
Other items					950		450
Total—Voted ..				9,211	9,400	8,400	7,000
TOTAL ..				1,20,125	1,23,600	1,27,100	1,04,400
Charged ..				*40,108*	*42,800*	*41,700*	*33,100*
Voted ..				80,017	80,800	85,400	71,300

DETAILED ACCOUNT No. 42-B.
CO-OPERATION.
B-Superintendence.

	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940-41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Chief Marketing Officer (300—1000)	1	1		6,020		7,560
Assistant Registrar for Land Mortgage Banks (170—500)	1	1		3,900		4,450
Assistant Registrars of Co-operative Societies (170—750)	10	8		50,970		45,400
Special Auditors (170—750)	5	5		23,940		25,190
Cotton Superintendents 1 (250—20—750); 1 (170—15—500)	2	..		9,540		*
Superintendent of Agriculture (250—20—750)	1	..		2,060		*
Assistant Horticulturist (170—10—250—15—400—20—500)	1	..		3,470		*
Total			1,02,940	99,900	98,000	82,600
B (2) Pay of Establishment—						
Auditors (135—300)	26	27		67,770		71,800
Marketing Inspectors 7 (100—200); 3 (220—10—300)	10	10		18,120		19,250
Clerks and sub-auditors (25—200)	158	155		1,64,200		1,62,650
Weaving Staff (30—200)	2	2		2,900		2,900
Rural Development Inspectors (70—300)	55	6		1,00,750		10,930
Assistant Rural Development Inspectors (30—80)	192	14		1,08,800		8,680
Servants (14—40)	206	132		40,880		27,870
Temporary Establishment				9,500		6,420
Probable savings				—40,220		—24,000
Total			3,92,277	4,72,700	4,57,000	2,86,500
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,24,900		66,700
Travelling allowance (fixed)				1,800		830
House rent and other allowances				8,000		8,970
Total			1,09,899	1,34,700	1,31,000	76,500
B (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				39,000		22,000
Service postage and telegrams				7,500		10,000
Books and periodicals				5,000		500
Carriage of records				2,000		800
Lighting charges				1,500		500
Water charges				200		200
Office expenses and miscellaneous				3,300		2,200
Telephone charges				400		400
Purchase and repairs to dead stock				2,400		600
Other miscellaneous expenditure				7,400		1,000
Destruction of insects and pests				200		*
Public Exhibition and Fairs				3,000		*
Total			81,710	71,900	74,000	38,200
TOTAL—Voted			6,86,826	7,79,200	7,60,000	4,83,800

* Provided under "40—Agriculture".

DETAILED ACCOUNT No. 42-C. CO-OPERATION. C-Grants-in-aid.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.
Grants-in-aid, etc.—				
Section I.				
Subsidy to the Provincial Co-operative Institute		18,750		7,000
Grants to backward societies		1,400		1,440
Grants to supervising unions		18,950		20,720
Subsidy to land mortgage banks		4,500		2,000
Grants-in-aid to village multi-purpose co-operative societies		7,500		7,500
Grants-in-aid to co-operative marketing, co-operative production and better living societies		42,000		10,000
Subsidies to Agricultural Associations for propaganda		50,000		*
Grants for Shikar Work in Kaira District		650		*
Grants to Local Bodies		440		440
Section II.				
Grants to Cotton Schemes—				
Jayawant and Gadag Schemes		10,257		*
Jarilla Cotton Seed Distribution Scheme		12,400		*
Scheme for introduction and extension of B. D. cotton seed in Broach District ..		5,183		*
Scheme for introduction and extension of improved varieties of cotton in Surat District		7,170		*
TOTAL—Voted ..	1,19,246	1,79,200	1,37,700	49,100

* Provided under "40—Agriculture"

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
D. I—Village Uplift Schemes	1,73,364	2,11,900	2,29,500	....
D. II—Cottage Industries	2,97,900	1,82,900	1,90,100	1,35,200
D. III—Other Schemes	1,78,338	2,43,300	1,90,700	1,68,100
Total ..	6,49,602	6,38,100	6,10,300	3,03,300
D. I—SPECIAL VILLAGE UPLIFT SCHEMES.				
(a) Financed from Provincial revenues.				
D. I (a) (1) Pay of Establishment—				
Temporary Establishment		10,000	10,200	*
D I (a) (2) Allowances, Honoraria, etc.—				
Travelling allowance		4,600	2,800	*
D. I (a) (3) Contingencies—				
Non-contract contingencies		7,600	16,800	*
D. I (a) (4) Grants-in-aid—				
Grants to District Rural Development Boards		23,100	63,100	*
Total (a) ..	68,841	45,300	92,900	*
(b) Financed from the Government of India grants.				
D. I (b) (i) Charges in connection with the economic development and improvement of rural areas	1,04,523	1,60,000	1,30,000	*
(ii) Improvement of Poultry in villages—				
D. I (b) (ii) (1) Pay of Establishment—				
Temporary establishment		2,000	2,000	‡
D. I (b) (2) Allowances, Honoraria—				
Travelling allowance		1,200	1,200	‡
D. I (b) (ii) (3) Contingencies—				
Office expenses		200		
Purchase and upkeep of live stock		2,000		
Total ..		2,200	2,200	‡
D. I (b) (ii) (4) Grants-in-aid Contributions—				
Pedigree Egg and Fowl Premia		600		
Premia for housing		600		
Total ..		1,200	1,200	‡
Total (b) (ii) ..	‡	6,600	6,600	‡
Total (b) ..	1,04,523	1,66,600	1,36,600	....
Grand Total D. I ..	1,73,364	2,11,900	2,29,500	....

* Provided under "25, General Administration".
‡ Provided under "40, Agriculture".

DETAILED ACCOUNT No. 42D CO-OPERATION. D.—Other Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
D. II—COTTAGE INDUSTRIES.						
(1) Industrial Education.						
Weaving school.						
D. II (1) (1) Pay of Establishment—						
Weaving staff (40—60)	6	6		4,100		4,170
Temporary Establishment				10,100		10,020
Leave salary				....		210
Total ..			24,734	14,200	13,500	14,400
D. II (1) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				500		600
Total ..			1,896	500	600	600
D. II (1) (3) Contingencies—						
Non-contract contingencies				100		....
Supplies and services—						
Working charges of weaving schools and demonstrations ..				6,000		8,000
Total ..			12,305	6,100	4,800	8,000
D. II (1) (4) Scholarships—						
Scholarships in weaving schools			2,429	700	700	800
Total. Industrial Education—Voted ..			41,364	21,500	19,600	23,800
(2) Weaving staff.						
D. II (2) (1) Pay of Establishment—						
Weaving Assistants (120—200)	2	2		3,770		3,870
Clerks (50—90)	1	..		610		....
Servants (14—23)	3	2		720		430
Total ..			6,284	5,100	4,700	4,300
D. II (2) (2) Allowances, Honoraria, etc.			2,571	1,800	1,800	1,800
D. II (2) (3) Grants-in-aid			2,320	....	....	....
Total, Weaving staff voted ..			11,175	6,900	6,500	6,100
Carried over ..			52,539	28,400	26,100	29,900

DETAILED ACCOUNT No. 42D CO-OPERATION. D.—Other Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts. 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			52,539	28,400	26,100	29,900
D. II—COTTAGE INDUSTRIES—(contd.)						
(3) Glass Bangle Manufacture.						
D. II (3) (1) Pay of Establishment—						
Temporary Establishment			1,685	3,300	1,700	
D. II (3) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			548	500	400	
D. II (3) (3) Contingencies—						
Other supplies and services—						
Firewood				1,600		
Silica, soda, lime and chemicals				1,440		
Glass cullets				180		
Apparatus				200		
Purchase of refractories, pots, clay and other furnace materials ..				360		
Experimental work				....		
Pay of inferior servants				720		
Total ..			2,276	4,500	1,200	
D. II (3) (4) Grants-in-aid contributions, etc.—						
Grant-in-aid to cottage glass works			383	....	700	
Total, Glass Bangle Manufacture—Voted ..			4,892	8,300	4,000	*
Carried over ..			57,431	36,700	30,100	29,900

*Provided under "Special Development Programme".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	57,431	36,700	30,100	29,900
D. II—COTTAGE INDUSTRIES—contd.				
(4) Village Oil Industry.				
(i) Mechanical Investigation.				
D. II (4) (i) (1) Pay of Establishment—				
Temporary establishment	1,878	2,600	2,600	*
D. II (4) (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	234	200	100	*
D. II (4) (i) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		100		
Other supplies and services—				
Cost of decorticators		2,100		
Cost of ghanis		1,200		
Cost of oil-seeds		3,000		
Renewals		100		
Experimental works		....		
Purchase and feeding of 2 bullocks		800		
Pay of inferior servants		200		
Total ..	791	7,500	1,800	*
Total, 4 (i) Voted ..	2,903	10,300	4,500	*
(ii) Chemical Investigation.				
D. II (4) (ii) (1) Pay of Establishment—				
Temporary establishment	560	1,200	1,300	*
D. II (4) (ii) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	17	500	....	*
D. II (4) (ii) (3) Contingencies—				
Ordinary expenses and miscellaneous		600		
Apparatus and chemicals		2,800		
Total ..	3,468	3,400	700	*
Total, 4 (ii) Voted ..	4,045	5,100	2,000	*
Total—Village Oil Industry—Voted ..	6,948	15,400	6,500	*
Carried over ..	64,379	52,100	36,600	29,900

* Provided under "Special Development Programme".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	64,379	52,100	36,600	29,900
D. II—COTTAGE INDUSTRIES—contd.				
(5) Sann Hemp Experimental Work.				
D. II (5) (1) Pay of Establishment—				
Fibre Expert (300)		3,600		
Other temporary establishment		900		
Total ..	3,389	4,500	800	*
D. II (5) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	168	800	....	*
D. II (5) (3) Contingencies—				
Experimental work—				
Cost of raw materials, accessories for equipment, etc.		2,000		*
Office expenses and miscellaneous		....		
Total ..	4,500	2,000	1,000	*
Total, Sann Hemp Experimental Work—Voted ..	8,057	7,300	1,800	*
(6) Imitation Gold Thread Manufacture.				
D. II (6) (1) Pay of Establishment—				
Temporary establishment	2,097	2,600	2,300	*
D. II (6) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	10	100	....	*
D. II (6) (3) Contingencies—				
Other supplies and services—				
Plants and machinery		....		
Chemicals and gilding materials		1,500		
Power and oil		480		
Wire		240		
Repairs and additions		180		
Pay of coolie and Miscellaneous expenses		400		
Total ..	1,900	2,800	500	*
Total, Imitation Gold Thread Manufacture—Voted ..	4,007	5,500	2,800	*
Carried over ..	76,443	64,900	41,200	29,900

* Provided under "Special Development Programme".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	76,443	64,900	41,200	29,900
D. II COTTAGE INDUSTRIES—contd.				
7. VILLAGE TANNING DEMONSTRATION PARTIES.				
D. II (7) (1) Pay of Establishment—				
Temporary establishment		5,800		5,700
Total ..	5,094	5,800	5,600	5,700
D. II (7) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary		800		800
Total ..	377	800	400	800
D. II (7) (3) Contingencies—				
Non-contract Contingencies—				
Raw materials		600		400
Miscellaneous expenses including freight		1,400		900
Rents, rates and taxes		700		500
Total ..	1,795	2,700	2,100	1,800
D. II (7) (4) Grants-in-aid—Contributions—				
Grant-in-aid to tanners	....	1,000	1,000	500
Total, Village Tanning Demonstration Parties—Voted ..	7,266	10,300	9,100	8,800
Carried over ..	83,709	75,200	50,300	38,700

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	83,709	75,200	50,300	38,700
D. II COTTAGE INDUSTRIES—contd.				
8. DEVELOPMENT OF CANE AND BAMBOO WORK.				
D. II (8) (1) Pay of Establishment—				
Temporary establishment	1,020	1,400	1,100	*
D. II (8) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	100	100	*
D. II (8) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including freight, rent, etc.	532	700	300	*
D. II (8) (4) Scholarships—				
Scholarships and prizes	160	300	200	*
Total, Development of Cane and Bamboo Work—Voted ..	1,712	2,500	1,700	*
9. DYEING DEMONSTRATION PARTIES.				
D. II (9) (1) Pay of Establishment—				
Temporary establishment	2,688	2,900	2,700	*
D. II (9) (2) Allowances, Honoraria, etc.—				-
Travelling allowance—ordinary	275	100	....	*
D. II (9) (3) Contingencies—				
Working charges	1,041	1,400	1,100	*
Total—Dyeing Demonstration Parties—Voted ..	4,004	4,400	3,800	*
10. WOOL-WEAVING SCHOOL.				
D. II (10) (1) Pay of Establishment—				
Temporary establishment	974	1,000	1,000	*
D. II (10) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	26	200	....	*
D. II (10) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including rent		500		*
Pay of part-time carder and spinner		200		*
Total ..	561	700	400	*
D. II (10) (4) Scholarships—				
Scholarships and prizes	192	200	200	*
Total, Wool-Weaving School—Voted ..	1,753	2,100	1,600	*
Carried over ..	91,178	84,200	57,400	38,700

* Provided under "Special Development Programme".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	91,178	84,200	57,400	38,700
D. II COTTAGE INDUSTRIES—contd.				
11. LACQUER WORK DEMONSTRATION PARTY.				
D. II (11) (1) Pay of Establishment—				
Temporary establishment	1,320	1,300	1,300	*
D. II (11) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	170	100	....	*
D. II (11) (3) Contingencies—				
Rents		250		
Other supplies and services		750		
Total ..	889	1,000	400	*
D. II (11) (4) Scholarships—				
Fees, scholarships and prizes	214	500	300	*
D-II (11) (5) Grants-in-aid—				
Subsidy to lacquerware manufacturers	....	....	100	
Total, Lacquer Work Demonstration Party—Voted ..	2,593	2,900	2,100	*
12. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
D. II (12) Grant-in-aid to the All-India Spinners Association—Voted ..	57,872	*	*	....
D. II (13) Grants-in-aid to the All-India Village Industries Association—Voted ..	44,185	10,100	10,100	10,100
Carried over ..	1,95,828	97,200	69,600	48,800

* Provided under "Special Development Programme".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,95,828	97,200	69,600	48,800
D. II COTTAGE INDUSTRIES—contd.						
14. COIR MANUFACTURE SCHOOL.						
D. II (14) (1) Pay of Establishment—						
Supervisor (150)	1			1,000		*
Temporary establishment				1,800		600
Total ..			2,985	2,800	3,100	600
D. II (14) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			412	500	800	100
D. II (14) (3) Contingencies—						
Non-contract contingencies—						
Rent				480		400
Miscellaneous expenses, freight, cooly charges, etc.				750		....
Purchase of rope-making machines, spinning wheels and other accessories				420		....
Furniture, weights and measures, etc.				200		....
Raw materials				350		500
Total ..			361	2,200	1,300	900
D. II (14) (4) Scholarships—						
Prizes, scholarships and fees			485	1,000	800	600
Total, Coir Manufacture School—Voted ..			4,243	6,500	6,000	2,200
15. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
D. II (15) (1) Pay of Establishment—						
Temporary establishment			2,647	2,700	2,600	*
D. II (15) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			1,007	1,000	700	*
D. II (15) (3) Contingencies—						
Cost of pfeparing samples and other miscellaneous expenses, including freight, cooly charges, etc.			379	1,200	3,800	*
D. II (15) (4) Scholarships—						
Scholarships and fees			6,065	7,800	7,000	*
Total, Arts-Crafts—Voted ..			10,098	12,700	14,100	*
Carried over ..			2,10,169	1,16,400	89,700	51,000

*Provided under " Special Development Programme ".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	2,10,169	1,16,400	89,700	51,000
D. II COTTAGE INDUSTRIES—contd.				
16. HIDE GRADING STATION, BANDRA.				
D. II (16) (1) Pay of Establishment—				
Temporary Establishment	....	2,200	2,200	1,400
D. II (16) (2) Allowances, Honoraria, etc.—				
Premium to Flayers	....	600	600	300
D. II (16) (3) Contingencies	....	300	1,200	700
Total, Hide Grading Station—Voted ..	....	3,100	4,000	2,400
17. WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.				
D. II (17) (1) Pay of Establishment—				
Temporary Establishment	282	700	700	700
D. II (17) (2) Allowances, Honoraria, etc.—				
Travelling allowance	14	100	100	100
D. II (17) (3) Contingencies—				
Office expenses and miscellaneous	949	500	4,200	500
Total, Wool Weaving and Spinning Class—Voted ..	1,245	1,300	5,000	1,300
Carried over ..	2,11,414	1,20,800	98,700	54,700

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	2,11,414	1,20,800	98,700	54,700
D. II COTTAGE INDUSTRIES—contd.				
18. SURVEY OF SERICULTURE AND ERICULTURE INDUSTRIES.				
D. II (18) (1) Pay of Officers—				
Sericulturist (375)	....	....	....	....
D II (18) (2) Pay of Establishment—				
Temporary establishment	4,491	....	....	....
D. II (18) (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	1,281	....	....	....
D. II (18) (4) Contingencies—				
Non-Contract Contingencies—				
Miscellaneous office expenses	19	....	....	....
Total, Sericulture and Ericulture—Voted ..	5,791	....	....	....
Carried over ..	2,17,205	1,20,800	98,700	54,700

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	2,17,205	1,20,800	98,700	54,700
D. II COTTAGE INDUSTRIES—contd.				
19. POTTERY EXPERIMENTS.				
D. II (19) (1) Pay of Establishment—				
Geologist (300)		....		....
Temporary establishment		....		....
Total ..	700	....	....	....
D. II (19) (2) Allowances, Honoraria, etc.—				
Fees to Pottery Expert		....		....
Travelling allowance (ordinary)		....		....
Total ..	875	....	100	....
D. II (19) (3) Contingencies—				
Plant and Machinery		....		....
Experimental work		....		....
Non-contract contingencies—				
Cost of fuel, wages of firemen, etc.		....		....
Total ..	1,391	....	....	....
D. II (19) (4) Scholarships—	....	....	900	....
D. II (19) (5) Grants-in-aid, Contributions, etc.—				
Grant to a Bombay pottery factory	500	....		....
Total, Pottery Experiments—Voted ..	3,466	....	1,000	....
20. EMPORIUM FOR THE DISPLAY AND MARKETING OF PRODUCTS OF COTTAGE INDUSTRIES.				
D. II (20) (1) Pay of Establishment—				
Temporary Establishment	478	....	....	....
D. II (20) (2) Allowances, Honoraria, etc.	33	....	200	....
D. II (20) (3) Contingencies	22	....	....	....
Total, Emporium ..	533	....	200	....
21. TRAINING OF STUDENTS IN MATCH MANUFACTURE.				
D. II (21) (1) Allowances, Honoraria, etc.	132	....	100	....
D. II (21) (2) Contingencies	....	....	....	....
D. II (21) (3) Scholarships	500	....	600	....
Total, Training of Students in Match Manufacture ..	632	....	700	....
22. COTTAGE INDUSTRY EXPERIMENTAL WORKSHOP.				
D. II (22) (1) Contingencies—				
Tools and machinery	8,000	....	....	....
Carried over ..	2,29,836	1,20,800	1,00,600	54,700

DETAILED ACCOUNT No. 42-D. CO-OPERATION D.—Other Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,29,836	1,20,800	1,00,600	54,700
D. II COTTAGE INDUSTRIES—contd.						
23. DEVELOPMENT OF THE HAND-LOOM INDUSTRY (FINANCED BY THE GOVERNMENT OF INDIA).						
a—Bombay City.						
D. II (23) (a) (1) Pay of Officers—						
Marketing Officer (300—450)	1	1		3,900		4,100
Textile Designer (200)	1	1		2,400		2,400
Total ..			6,128	6,300	6,300	6,500
D. II (23) (a) (2) Pay of Establishment—						
Temporary establishment				1,300		1,300
Total ..			1,179	1,300	1,200	1,300
D. II (23) (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				3,400		2,890
House rent and other allowances				....		10
Total ..			2,910	3,400	2,900	2,900
D. II (23) (a) (4) Contingencies—						
Non-contract contingencies— Miscellaneous charges including rent of telephone				200		200
Total ..			157	200	200	200
D. II (23) (a) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from the minor head "E, Special Development Programme" (page 371)				+9,500		+5,500
Total ..			....	9,500	8,800	5,500
Total .. a—Bombay City ..			10,374	20,700	19,400	16,400
b—Districts.						
D. II (23) (b) (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			34,729	20,900	46,200	43,100
Total, Development of the hand-loom industry .. Voted ..			45,103	41,600	65,600	59,500
Carried over ..			2,74,939	1,62,400	1,66,200	1,14,200

DETAILED ACCOUNT No. 42-D. CO-OPERATION D.—Other Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,74,939	1,62,400	1,66,200	1,14,200
D. II COTTAGE INDUSTRIES—contd.						
24. DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES (FINANCED BY THE GOVERNMENT OF INDIA).						
D. II (24) (1) Pay of Establishment—						
Wool Expert (250)	1	1		3,000		3,000
Temporary Establishment				900		900
Total ..			3,872	3,900	3,900	3,900
D. II (24) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,700		1,690
House rent and other allowances						10
Total ..			1,256	1,700	1,700	1,700
D. II (24) (3) Contingencies—						
Non-contract contingencies				100		100
Total ..			35	100	100	100
D. II (24) (4) Grants-in-aid, contributions and donations—						
Grants-in aid to district industrial associations				7,300		12,600
Total ..			17,798	7,300	11,300	12,600
D. II (24) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head " E, Special Development Programme " (page 371)			....	+7,500	6,900	+2,700
Total, Development of cottage and small scale woollen industries—Voted			22,961	20,500	23,900	21,000
Total, Schemes financed by the Government of India ..			68,064	62,100	89,500	80,500
TOTAL, Cottage Industries—Voted ..			2,97,900	1,82,900	1,90,100	1,35,200

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate. 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
D. III—OTHER SCHEMES.						
(a) STAFF FOR RECOVERY WORK.						
D. III (a) (1) Pay of Establishment—(Temporary)						
Recovery officers (80—5/2—95) + special pay (15)	25	27		24,000		30,780
Clerks (25—5/2—55)	25	27		9,000		9,720
Servants (14)	25	27		4,200		4,500
Total ..			42,338	37,200	48,000	45,000
D. III (a) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			12,654	17,000	15,000	13,000
D. III (a) (3) Contingencies—						
Non-contract contingencie — Service postage and telegrams				3,000		3,000
Other charges				3,000		2,000
Total ..			5,127	6,000	5,000	5,000
TOTAL (a) ..			60,119	60,200	68,000	63,000
(b) OTHER TEMPORARY STAFF.						
D. III (b) (1) Pay of Establishment—Temporary establishment			1,605	2,000	1,500	2,000
(c) (i) RECONSTRUCTION OFFICERS STAFF.						
D. III (c) (i) (1) Pay of Establishment—Temporary establishment				3,900	2,200	3,900
D. III (c) (i) (2) Allowances, Honoraria, etc.—Travelling allowance				1,000	500	1,000
Total (c) (i) ..			....	4,900	2,700	4,900
(c) (ii) RECONSTRUCTION OFFICERS, BARA TRACT.						
D. III (c) (ii) (1) Pay of Establishment—Temporary establishment				....		1,700
D. III (c) (ii) (2) Allowances, Honoraria, etc.—Travelling allowance				....		300
D. III (c) (ii) (3) Contingencies—Rents, rates and taxes				....		200
Total (c) (ii) ..			....	....	....	2,200
TOTAL (c) ..			....	4,900	2,700	7,100
(d) SPECIAL SUPERVISION OFFICERS.						
D. III (d) (1) Pay of Establishment—Temporary establishment			2,730	2,600	2,900	2,500
D. III (d) (2) Allowances, Honoraria, etc.—Travelling allowance			503	500	300	500
D. III (d) (3) Contingencies			120	100	100	100
TOTAL (d) ..			3,353	3,200	3,300	3,100
Carried over ..			65,077	70,300	75,500	75,200

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	65,077	70,300	75,500	75,200
D. III OTHER SCHEMES—contd.				
(e) EXPENDITURE IN CONNECTION WITH RURAL DEVELOPMNET.				
D. III (e) (1) Pay of Establishment—Temporary establishment ..	20,968	40,100	44,000	*
D. III (e) (2) Allowances, Honoraria, etc.	5,472	7,500	7,000	*
D. III (e) (3) Contingencies—				
Expenditure on pig killing		900		
Expenditure on shikar work		400		
Taluka demonstration centres and implements and seed depots at those centres		13,000		
Non-official honorary agricultural agents		....		*
Seed multiplication and distribution		25,000		
Cotton Transport checking stations		3,800		
Bunding operations		29,300		
Spraying measures to control Koleroga disease		5,000		
Total ..	49,200	77,400	21,000	*
TOTAL (e) ..	75,640	1,25,000	72,000	*
(f) SPECIAL STAFF FOR BACKWARD AREAS.				
D. III (f) (1) Pay of Establishment—Temporary establishment	....	....	....	5,400
D. III (f) (2) Allowances, Honoraria, etc.—Travelling allowance	....	....	....	2,100
D III (f) (3) Contingencies	....	....	....	500
TOTAL (f) ..	....	....	....	8,000
(g) SCHEME FOR CO-OPERATIVE TRAINING AND EDUCATION FINANCED BY THE GOVERNMENT OF INDIA.				
D. III (g) (1) Pay of Establishment—Temporary establishment	11,392	14,500	11,000	35,100
D. III (g) (2) Allowances, Honoraria, etc.—Travelling allowance (ordinary) ..	1,698	4,500	2,000	11,200
D. III (g) (3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		850		2,300
Office expenses and miscellaneous		100		1,300
Service postage and telegrams		50		100
Total ..	1,335	1,000	2,000	3,700
D. III (g) (4) Grant-in-aid contributions, etc. ..	....	....	....	6,000
TOTAL (g) ..	14,425	20,000	15,000	56,000
Carried over ..	1,55,142	2,15,300	1,62,500	1,39,200

* Provided under "40, Agricultue".

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—concld.	Strength 1940–41.	Strength 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,55,142	2,15,300	1,62,500	1,39,200
D. III OTHER SCHEMES—concld.						
(h) Scheme for the improvement of Agricultural Marketing in India partly financed by the Imperial Council of Agricultural Research.						
D. III (h) (1) Pay of Officers—						
Assistant Marketing Officers (170—500)	4	4	12,265	12,900	12,800	13,500
D. III (h) (2) Pay of Establishment—						
Temporary Establishment			3,998	4,000	5,500	4,200
D. III (h) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				9,500		5,000
House rent and other allowances..				....		3,800
Total ..			5,559	9,500	7,800	8,800
D. III (h) (4) Contingencies—						
Non-Contract Contingencies—						
Rents, rates and taxes				....		1,000
Office expenses and miscellaneous				900		900
Service postage and telegrams				500		400
Supplies and services—						
Purchase of dead stock				200		100
Total ..			1,374	1,600	2,100	2,400
Total (h) ..			23,196	28,000	28,200	28,900
TOTAL, D III.—Other Schemes ..			1,78,538	2,43,300	1,90,700	1,68,100

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
(a) PERIPATETIC DEMONSTRATION PARTY FOR HEMP MANUFACTURE.				
E-(a) (1) Pay of Establishment—				
Temporary establishment	....	800	400	900
E-(a) (2) Allowances, Honoraria—				
Travelling allowance	....	100	100	100
E-(a) (3) Contingencies—				
Non-contract contingencies—				
Rent, petty supplies, etc.		900		900
Sweeping and water charges		50		100
Supplies and Services—				
Implements		800		....
Furniture, weights		300		....
Raw materials, etc.		400		600
Total ..	....	2,450	1,700	1,600
E.-(a) (4) Scholarships	....	550	200	600
Total (a)..Voted ..	....	3,900	2,400	3,200
Carried over ..	....	3,900	2,400	3,200

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..		3,900	2,400	3,200
(b) PERIPATETIC SCHOOL FOR TRAINING IN BOOT LACES, FILE STRINGS, CARPETS, ETC.				
E-(b) (1) Pay of Establishment—				
Temporary establishment		800	100	800
E-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance		200	100	200
E-(b) (3) Contingencies—				
Non-contract contingencies				
Rent, rates and taxes		150		180
Petty supplies		200		240
Sweeping charges		60		80
Supplies and services—				
Implements, appliances, etc.		550		....
Furniture		240		....
Raw materials		400		600
Total ..		1,600	1,300	1,100
E-(b) (4) Scholarships		600	100	600
Total (b)..Voted ..		3,200	1,600	2,700
Carried over ..		7,100	4,000	5,900

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	7,100	4,000	5,900
(c) HAND-WEAVING INSTITUTE, POONA.				
E-(c) (1) Pay of Establishment—				
Temporary establishment	....	7,400	6,800	*
E-(c) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	....	100	*
E-(c) (3) Contingencies—				
Non-contract contingencies—				
Rent		2,400		
Examination fee		500		
Potty supply		500		
Miscellaneous expenses		500		
Total ..	....	3,900	3,800	*
E-(c) (4) Scholarships	....	2,100	2,000	*
Total (c)..Voted ..	....	13,400	12,700	*
(d) WEAVING SCHOOLS.				
E-(d) (1) Pay of Establishment—				
Temporary Establishment	....	5,300	5,200	4,500
E-(d) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	1,200	1,000	1,200
E-(d) (3) Contingencies—				
Weaving charges	....	1,500	1,500	1,500
E-(d) (4) Scholarships	....	400	400	1,000
Total (d)..Voted ..	....	8,400	8,100	8,200
Carried over ..	....	28,900	24,800	14,100

*Provided under "43, Industries".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	28,900	24,800	14,100
(e) DEBT ADJUSTMENT BOARDS.				
E-(e) (1) Pay of Establishment—				
Temporary establishment	....	30,600	....	1,03,000
E-(e) (2) Contingencies—				
Miscellaneous expenses	....	4,500	....	4,300
Total (e) .. Voted ..	....	35,100	....	1,07,300
(f) ADDITIONAL TEMPORARY STAFF FOR THE OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES AND DIRECTOR OF RURAL DEVELOPMENT.				
E-(f) (1) Pay of Establishment—				
Temporary establishment—	....	4,700	2,900	....
Total (f) .. Voted ..	....	4,700	2,900	....
Carried over ..	....	68,700	27,700	1,21,400

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	68,700	27,700	1,21,400
(g) SILK FARM, BELGAUM.				
E-(g) (1) Pay of Establishment—				
Temporary Establishment	....	6,300	5,000	6,300
E-(g) (2) Allowances, Honoraria—				
Travelling allowance	....	400	600	400
E-(g) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		1,700		1,700
Supplies and services—				
Purchase of land		5,000		....
Construction of a well with pump		2,300		....
Furniture, microscope, etc.		1,000		....
Total ..	....	10,000	7,000	1,700
Total (g) .. Voted ..	....	16,700	12,600	8,400
Carried over ..	....	85,400	40,300	1,29,800

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E—Special Development Programme—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	85,400	40,300	1,29,800
(h) SALES DEPOT IN BOMBAY FOR MARKETING OF PRODUCTS OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.				
E-(h) (1) Pay of Establishment—				
Temporary Establishment	....	4,600	2,900	5,100
E-(h) (2) Allowances, Honoraria, etc.—				
Travelling allowance		1,000		1,000
Commission to staff		300		500
Total ..	....	1,300	800	1,500
E-(h) (3) Contingencies—				
Non-contract contingencies—				
Rent		2,200		3,000
Office expenses and miscellaneous		300		300
Supplies and Services—				
Purchase of stock		20,000		....
Provision against loss of capital		2,000		2,000
Furniture		1,000		....
Advertisement charges		500		1,200
Other items		500		1,200
Total ..	....	26,500	24,600	7,700
E-(h) (4) Establishment charges payable to or recoverable from Other Governments, Departments, etc.—				
Amount of divisible expenditure transferred to the minor head—				
(*i*) D—Other charges (page 361)		—9,500		—5,500
(*ii*) D—Other charges (page 362)		—7,500		—2,700
Total ..	....	—17,000	—15,700	—8,200
Total (h) .. Voted ..	....	15,400	12,800	6,100
Carried over ..	....	1,00,800	52,900	1,35,900

DETAILED ACCOUNT No. 42-E. CO-OPERATION E.—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	1,00,800	52,900	1,35,900
(i) COTTAGE INDUSTRY EXPERIMENTAL WORKSHOP, POONA.				
E-(i) (1) Pay of Establishment—				
Temporary establishment	....	7,900	4,100	7,900
E-(i) (2) Allowances, Honoraria—				
Stipends to village workers brought for training	....	1,000	500	2,000
Total ..	....	1,000	500	2,000
E-(i) (3) Contingencies—				
Supplies and services—				
Equipment		2,000		2,000
Light barrack		1,000		....
Raw materials		1,800		1,800
Power and fuel		800		800
Miscellaneous expenses		600		600
Total ..	....	6,200	22,300	5,200
Total (i) .. Voted ..	....	15,100	26,900	15,100
Carried over ..	....	1,15,900	79,800	1,51,000

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	1,15,900	79,800	1,51,000
(j) DRY FARMING SCHEME IN BIJAPUR DISTRICT	....	49,000	100	*
(k) Charges in connection with the economic development and improvement of rural areas—				
Grants to District Rural Development boards for village uplift		95,000	1,01,000	†
(l) Bunding operations (design)	....	36,500	300	*
(m) Trained Rural Assistants—				
E-(m) (1) Pay of Establishment—				
Temporary Establishment	....	6,000	2,000	11,600
(n) Grants-in-aid—				
(i) Sisal fibre institute, Ahmednagar		3,300	3,250	3,300
(ii) Training of village workers		1,44,000	85,000	*
(iii) All-India Village Industries Association		25,000	25,000	16,800
(iv) All-India Spinners Association		10,000	10,000	....
(v) Bhil Seva Mandal	..	....	2,250	....
Total (n) .. Voted ..	....	1,82,300	1,25,500	20,100
Carried over ..	....	4,84,700	3,08,700	1,82,700

* Provided under "40, Agriculture".
† Provided under "25, General Administration".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	1,82,700
(o) Village Oil Industry.				
E.-(o)-(1) Pay of Establishment—				
Temporary establishment	*	*	*	4,000
E.-(o)-(2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	300
E.-(o)-(3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses				220
Rent				180
Other supplies and services—				
Cost of ghanis and cereal cleaning machines				800
Cost of oil-seeds and other raw materials				1,500
Renewals and repairs				100
Purchase and feeding of 2 bullocks				700
Total ..	*	*	*	3,500
Total (o) .. Voted ..	*	*	*	7,800
Carried over ..	....	4,84,700	3,08,700	1,90,500

*Shown under "Cottage Industries—Other charges".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	1,90,500
(p) COIR MANUFACTURE SCHOOL.				
E.-(p) (1) Pay of Establishment—				
Temporary establishment				1,000
Total ..	*	*	*	1,000
E.-(p) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	100
E.-(p) (3) Contingencies—				
Non-contract contingencies— ..				
Rent, sweeping charges, etc.				640
Raw materials				500
Stipends to students				590
Prizes				70
Total ..	*	*	*	1,800
Total (p) .. Voted ..	*	*	*	2,900
(q) COIR SUPERVISOR.				
E.-(q) (1) Pay of Establishment—				
Coir Supervisor (Temporary) (150)				1,800
Other temporary establishment				200
Total ..	*	*	*	2,000
E.-(q) (2) Allowances, Honoraria, etc.—				
Travelling allowance (Ordinary)	*	*	*	600
Total (q) .. Voted ..	*	*	*	2,600
Carried over ..	....	4,84,700	3,08,700	1,96,000

*Shown under " Other Charges—Cottage Industries ".

DETAILED ACCOUNT No. 42-E **CO-OPERATION.** **E.—Special Development Programme**—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	1,96,000
(r) SCHEME FOR THE DEVELOPMENT OF POTTERY INDUSTRY.				
E-(r) (1) Pay of Establishment—				
Temporary establishment		....		1,900
Total ..	....	....	....	1,900
E-(r) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	....	....	....	200
Total ..	....	....	....	200
E-(r) (3) Contingencies—				
Supplies and services equipment, tools, plant, etc.		....		3,000
Non-Contract contingencies—				
Miscellaneous expenses including rent		....		1,300
Total ..	....	....	....	4,300
Total (r) .. Voted ..	....	....	....	6,400
(s) SCHEME FOR DEVELOPMENT OF ARTS AND CRAFTS.				
E-(s) (1) Pay of Establishment—				
Temporary establishment	*	*	*	1,600
E-(s) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary				1,400
Tuition fees				500
Total ..	*	*	*	1,900
E-(s) (3) Contingencies—				
Furniture				300
Miscellaneous expenses				600
Stipends to trainees				7,200
Total ..	*	*	*	8,100
Total (s) .. Voted ..	*	*	*	11,600
Carried over ..	....	4,84,700	3,08,700	2,14,000

*Shown under "Cottage Industries—Other charges".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	2,14,000
(t) LACQUER WORK DEMONSTRATION PARTY.				
E.—(t) (1) Pay of Establishment—				
Temporary establishment	*	*	*	1,400
E.—(t) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary				200
Stipends to students				700
Total ..	*	*	*	900
E.—(t) (3) Contingencies—				
Rents, sweeping charges and other miscellaneous expenses				950
Other supplies and service—				
Raw materials				700
Prizes				100
Furniture, tools etc.				550
Total ..	*	*	*	2,300
E.—(t) (4) Grants-in-aid—				
Subsidy to trained artisans	*	*	*	100
Total, (t)—Voted ..	*	*	*	4,700
Carried over ..	....	4,84,700	3,08,700	2,18,700

*Shown under "Cottage Industries—Other Charges".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	2,18,700
(u) DEVELOPMENT OF CANE AND BAMBOO WORK.				
E.—(u) (1) Pay of Establishment—				
Temporary establishment	*	*	*	1,400
E.—(u) (2) Allowances, Honoraria, etc.—				
Travelling allowance—(ordinary)	*	*	*	100
E.—(u) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including freight, rent, etc.				300
Raw materials				300
Stipends to students				552
Scholarships and prizes				48
Total ..	*	*	*	1,200
Total, (u)—Voted ..	*	*	*	2,700
(v) DYEING DEMONSTRATION PARTIES.				
E.—(v) (1) Pay of Establishment—				
Temporary establishment	*	*	*	3,000
E.—(v) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	200
E.—(v) (3) Contingencies—				
Working charges—Raw materials, rent and sweeping charges	*	*	*	1,400
Total, (v)—Voted ..	*	*	*	4,600
(w) PERIPATETIC WOOL-WEAVING SCHOOL.				
E.—(w) (1) Pay of Establishment—				
Temporary establishment	*	*	*	1,200
E.—(w) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	100
E.—(w) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses including rent				470
Prizes to students				48
Stipends to students				582
Total ..	*	*	*	1,100
Total, (w)—Voted ..	*	*	*	2,400
Carried over ..	....	4,84,700	3,08,700	2,28,400

*Shown under "Cottage Industries—Other Charges".

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41..	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	4,84,700	3,08,700	2,28,400
(x) SANN HEMP EXPERIMENTS.				
E.—(x) (1) Pay of Establishment—				
Temporary establishment				5,300
Total ..	*	*	*	5,300
E.—(x) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	500
E.—(x) (3) Contingencies—				
Rent				180
Other supplies and services—				
Cost of raw materials, tools, accessories for equipment, etc.				400
Office expenses and miscellaneous				320
Fuel and lubricating oil				400
Pay of inferior servants				900
Total ..	*	*	*	2,200
Total, (x)—Voted ..	*	*	*	8,000
(y) IMITATION GOLD THREAD MANUFACTURE.				
E.—(y) (1) Pay of Establishment—				
Temporary establishment	*	*	*	2,600
E.—(y) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	100
E.—(y) (3) Contingencies—				
Other supplies and services—				
Equipment, fitments, etc.				600
Chemicals and gilding materials				600
Power and oil				300
Wire				200
Repairs and additions				100
Miscellaneous expenses				100
Total ..	*	*	*	1,900
Total, (y)—Voted ..	*	*	*	4,600
Carried over ..	....	4,84,700	3,08,700	2,41,000

*Shown under "Cottage Industries—Other Charges".

DETAILED ACCOUNT No. 42-E **CO-OPERATION.** **E.—Special Development Programme**—concld.	Accounts 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Brought forward	....	4,84,700	3,08,700	2,41,000
(z) GLASS BANGLE MANUFACTURE.				
E.—(z) (1) Pay of Establishment—				
Temporary Establishment	*	*	*	3,200
E.—(z) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	*	*	*	300
E.—(z) (3) Contingencies—				
Other supplies and services—				
Fuel				600
Chemicals and apparatus				700
Purchase of mixers, tools, etc.				700
Purchase of refractories, pots, clay and other furnace materials				200
Pay of inferior servants				400
Total ..	*	*	*	2,600
Total (z)—Voted ..	*	*	*	6,100
Grand Total—Special Development Programme—Voted ..	....	4,84,700	3,08,700	2,47,100

*Shown under "Cottage Industries—Other charges".

43-INDUSTRIES.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A–INDUSTRIES .. .. .. Voted ..	43A	6,68,179	6,35,700	6,22,000	8,61,400
B–FISHERIES .. .. .. Voted ..	43B	92,118	86,200	90,000	94,600
C–CHARGES IN ENGLAND .. .. .. Voted ..	43C	4,725	560	1,280	4,960
D–LOSS OR GAIN BY EXCHANGE .. .. Voted ..		11	....	2	....
For rounding .. .. .. Voted ..		....	—460	—282	+40
TOTAL .. Voted ..		7,65,033	7,22,000	7,13,000	9,61,000

DETAILED ACCOUNT No. 43A.
INDUSTRIES.
A-Industries.

SUMMARY.

A-1 Direction		53,247	60,100	56,000	92,900
A-2 Superintendence		32,921	31,700	32,000	45,100
A-3 Industrial Education		3,227	4,400	4,000	3,300
A-4 Industrial Development		43,746	46,500	30,000	51,800
A-5 Miscellaneous		17,238	....	5,000	....
A-6 Technical Education		2,54,047	2,40,100	2,49,000	2,46,900
A-7 Inspection of Weights and Measures		1,70,413	1,60,500	1,62,000	2,98,500
A-8 Vocational Training of the Middle Class Unemployed		93,340	92,400	84,000	1,22,900
TOTAL .. Voted ..		6,68,179	6,35,700	6,22,000	8,61,400

43-INDUSTRIES. A-Industries.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 DIRECTION.						
A-1 (1) Pay of Officers—						
Director of Industries (1,800—40—2,000)	1	1		24,000		24,000
Intelligence Officer, Class I (300—900)	..	1		....		4,900
Assistant Store Purchasing Officer (300—750)	..	1		....		3,600
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1		4,400		4,600
Total ..			24,153	28,400	28,000	37,100
A-1 (2) Pay of Establishment—						
Clerks typists etc. (50—220)	11	19		15,800		22,116
Servants (23—27)	7	11		2,000		3,163
Temporary establishment				3,300		11,490
Leave salary				900		431
Total ..			19,303	22,000	19,700	37,200
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,200		1,900
Do. (ordinary)				2,000		3,600
House rent and other allowances				....		100
Inspection fees for Experts				....		1,500
Total ..			3,360	3,200	2,900	7,100
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,500		3,750
Books and publications				1,000		1,750
Advertisement charges and other miscellaneous expenses ..				2,000		2,700
Electric and halalkhore charges				600		900
Telephone charges				400		800
Purchase of furniture				....		1,600
Total ..			6,431	6,500	5,400	11,500
TOTAL .. Direction—Voted ..			53,247	60,100	56,000	92,900

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939-40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) Pay of Officers—						
Industrial Engineer (800—50—1,000)	1	1		12,000		12,000
Industrial Chemist (300—20—420—30—660—40—900)	1	1		6,900		6,570
Tanning Expert and Superintendent, Tanning School (170—10—250—15—400—20—500)	1	1		3,900		3,930
District Industrial Officers (150—400)	..	3		....		5,000
Total ..	..		24,783	22,800	22,300	27,500
A-2 (2) Pay of Establishment—						
Clerk	..	1		.....		670
Servant (14—22)	..	1		....		230
Temporary establishment				....		2,900
Total ..	..		*	*	800	3,800
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				1,400		1,440
Do. (ordinary)				2,400		2,960
Total ..	..		3,648	3,800	4,300	4,400
Carried over ..			28,431	26,600	27,400	35,700

*Shown under "42 Co-operation".

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1940–41	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			28,431	26,600	27,400	35,700
A-2 SUPERINTENDENCE—*contd.*						
A-2 (4) Contingencies—						
Non-contract contingencies—						
Cooly and cartage hire and purchase of consumable stores ..				700		600
Miscellaneous expenses				400		750
Experimental works				3,500		3,500
Agricultural exhibitions				500		800
Service postage and telegrams				....		2,400
Purchase of furniture				....		750
Books and publications				....		600
Total ..	..		4,490	5,100	4,600	9,400
TOTAL, Superintendence—Voted ..	..		32,921	31,700	32,000	45,100
A-3 INDUSTRIAL EDUCATION.						
Scholarships—						
Scholarships in electrical engineering				1,125		800
Scholarships in technical chemistry				3,275		2,500
Total ..			3,227	4,400	4,000	3,300
TOTAL, Industrial Education—Voted ..			3,227	4,400	4,000	3,300

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-4 INDUSTRIAL DEVELOPMENT.			Rs.	Rs.	Rs	Rs.
(I) Bombay Government Schemes.						
1. INDUSTRIAL ENGINEER'S WORKSHOP.						
A-4 (I) (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	4	4		4,720		4,920
Peon (23)	1	1		280		280
Total ..			4,699	5,000	5,000	5,200
A-4 (I) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		200
Total ..			71	100	500	200
A-4 (I) (3) Contingencies—						
Non-contract contingencies (books and publications)				600		300
Miscellaneous expenses				270		270
Other supplies and services—						
Power and light charges				480		480
Oil and stores				240		240
Timber, ferrous and non-ferrous				1,210		1,210
Equipment and chemicals				..		5,000
Total ..			2,348	2,800	1,500	7,500
Total, Industrial Engineer's Workshop—Voted ..			7,118	7,900	7,000	12,900
Carried over ..			7,118	7,900	7,000	12,900

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			7,118	7,900	7,000	12,900
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250), 2 (100—150), 2 (75—100) ..	5	5		6,300		6,645
Clerk (50—140)	1	1		900		840
Boiler attendant and mechanic (62—80)	1	1		762		786
Fieldman, Fireman and Hamal and Laboratory boys (20—30) ..	4	4		1,162		1,202
Servant (23)	1	1		276		276
Temporary establishment				....		300
Leave salary				....		251
Total ..			8,102	9,400	9,300	10,300
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary				1,200		600
Total ..			251	1,200	700	600
A-4 (I) 2 (3) Contingencies—						
Plant and machinery				....		....
Renewals, replacements and stores				5,000		5,000
Non-contract contingencies (Books and journals)				500		500
Other supplies and services—						
Miscellaneous, labour and freight charges				2,500		2,500
Total ..			25,275	8,000	8,000	8,000
A-4 (I) 2 (4) Works			....	....	....	....
Total, Industrial Chemist's Laboratory—Voted ..			33,628	18,600	18,000	18,900
Carried over ..			40,746	26,500	25,000	31,800

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			40,746	26,500	25,000	31,800
A-4—INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—concld.						
A-4 (1) 3—GRANTS TO NEEDY SKILLED ARTISANS TO START INDUSTRIES OF THEIR OWN			3,000	20,000	5,000	20,000
Total, Industrial Development—Voted ..			43,746	46,500	30,000	51,800

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-5—MISCELLANEOUS.						
A-5-1—Industrial Survey through a Committee—						
A-5 (1) Pay of Establishment—						
Temporary establishment			7,790	....	800	....
A-5 (2) Allowances, Honoraria, etc.—						
Travelling allowance				....		....
Honoraria				....		....
Total ..			2,286	....	4,000	....
A-5 (3) Contingencies—						
Hire of furniture				....		....
Service postage and telegrams				....		....
Other charges				....		....
Total ..			1,162	....	200	....
Total, Industrial Survey Committee ..			11,238	....	5,000	....
A-5-2—All-India National Planning Committee			6,000	....	....	....
Total, Miscellaneous—Voted ..			17,238	....	5,000	....

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1		7,800		7,800
Total ..			7,500	7,800	7,800	7,800
A-6 (2) Pay of Establishment—						
Teaching Inspector (200—10—250)	..	1		....		2,855
Teaching staff (20—300)	20	20		17,390		16,797
Clerks (25—80)	2	2		1,366		1,370
Servants (18—19)	2	2		444		444
Leave salary				....		534
Probable savings				....		....
Total ..			18,602	19,200	21,100	22,000
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			75	100	2,000	1,100
A-6 (4) Contingencies—						
Contract contingencies				5,378		5,200
Non-contract contingencies—						
Service postage and rent, rates and taxes				3,772		4,050
Pay of inferior servants				2,200		2,200
City and Guilds' examination charges				150		150
Other supplies and services				....		....
Total ..			23,680	11,500	14,100	11,600
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government technical schools				1,47,500		1,51,340
Grants to local bodies				25,000		24,260
Expenditure in connection with the Committee of Direction for Industrial and Technical schools				15,000		13,800
Probable savings				....		....
Total ..			1,90,075	1,87,500	1,89,300	1,89,400
A-6 (6) Scholarships—						
Scholarships				14,000		15,000
Total ..			14,115	14,000	14,500	15,000
A-6 (7) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			....	....	200	....
TOTAL, Technical Education—Voted ..			2,54,047	2,40,100	2,49,000	2,46,900

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
A-7 INSPECTION OF WEIGHTS AND MEASURES.			Rs.	Rs.	Rs.	Rs.
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1		3,820		4,100
Assistant Wardens (150—10—250—15—400)	2	2		4,680		4,900
Total ..			8,113	8,500	8,500	9,000
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	6	11		8,313		13,500
Clerks (50—180)	8	10		8,900		10,210
Manual Assistants (35—50)	7	11		3,279		4,540
Servants (23)	8	13		2,208		3,250
Total ..			20,250	22,700	21,800	31,500
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				2,000		3,000
Travelling allowance (ordinary)				2,000		2,300
House-rent and other allowances				900		2,000
Total ..			4,924	4,900	5,300	7,300
A-7 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				....		4,400
Service postage and telegrams				3,000		4,300
Cost of electric energy and halalkhore charges				500		500
Books and publications				100		100
Telephone charges				260		100
Way leave charges				....		85
Pay of inferior servants				185		265
Dead stock and furniture, etc.				....		1,000
Other supplies and services—						
Cost of 16 sets of secondary standards				....		5,000
Cost of 16 sets of working standards				2,500		7,200
Cost of date punches and dies				1,115		3,500
Renewals, repairs and railway freight and cooly charges ..				140		650
Other miscellaneous charges				1,200		....
Customs duty				....		....
Total ..			21,120	9,000	8,400	27,100
Total, (a) Bombay City ..			54,407	45,100	44,000	74,900
Carried over ..			54,407	45,100	44,000	74,900

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			54,407	45,100	44,000	74,900
A-7 INSPECTION OF WEIGHTS AND MEASURES—*contd.*						
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	52		53,735		66,630
Manual Assistants (25—1—40)	41	52		14,145		17,539
Servants (14)	41	52		6,888		8,563
Probable savings				— 1,568		— 1,632
Total ..			69,222	73,200	71,600	91,100
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				11,300		14,080
Travelling allowance (ordinary)				15,500		22,620
House-rent and other allowances				200		200
Total ..			28,919	27,000	27,700	36,900
A-7 (b) (3) Contingencies—						
Non-contract contingencies—						
Railway freight, cooly charges, etc.				6,400		9,520
Rents, rates and taxes				8,800		15,130
Purchase of furniture				....		1,650
Cost of equipment to be purchased from Local Bodies				....		40,100
Total ..			17,865	15,200	18,700	66,400
A-7 (b) (4) Grants-in-aid and Contributions, etc.—						
Compensation to Local Bodies				....		29,200
Total ..			....	....		29,200
Total, (*b*) Districts ..			1,16,006	1,15,400	1,18,000	2,23,600
TOTAL, Inspection of Weights and Measures—Voted ..			1,70,413	1,60,500	1,62,000	2,98,500

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.			Rs.	Rs.	Rs.	Rs.
(a) Vocational Training.						
A-8 (a) (1) Pay of officers—						
Deputy Director of Industries (900)	1	1		10,800		10,800
Part-time Principals (100) (75)	2	2		2,100		2,100
Leave salary				500		....
Total			9,580	13,400	13,000	12,900
A-8 (a) (2) Pay of establishment—						
Part-time Lecturers (50)	2	3		1,200		1,800
Clerks (25—180)	8	8		6,568		7,033
Teaching staff	46	52		26,514		30,951
Part-time Laboratory Assistants	17	18		2,828		3,120
Servants	16	14		1,994		1,442
Leather Working School—						
Superintendent (200—10—250)	1	1		2,555		2,675
Assistant Superintendent (100—5—175)	1	1		1,230		1,291
Teaching staff	6	6		3,553		3,705
Clerk	1	1		609		660
Servants (23)	2	2		552		456
Temporary establishment				....		600
Tanning School—						
Assistant Superintendent (100—5—175)	1	1		1,272		1,330
Teaching staff	8	8		4,391		4,590
Clerk and store keeper	2	2		1,314		1,320
Servants (20—23)	2	2		520		504
Tailoring school—						
Teaching staff				....		....
Probable savings				—10,000		—10,877
Total			37,055	45,100	41,000	50,600
A-8 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,000		960
Travelling allowance (ordinary)				1,000		1,200
Fees for examinations				3,700		3,700
House rent and other allowances				700		840
Total			4,934	6,400	6,300	6,700
A-8 (a) (4) Contingencies—						
Rents, rates and taxes				2,400		3,900
Non-contract contingencies—						
Laboratory equipment				....		....
Electric charges				4,500		3,300
Petty supplies				....		....
Books and publications				1,300		1,300
Furniture				400		....
Service postage and telegrams				500		700
Telephone charges				200		200
Other office and miscellaneous expenses				5,500		5,000
Other supplies and services—						
Tools and machinery				....		....
Raw materials and chemicals				3,000		10,000
Consumable stores				2,200		3,500
Wages of inferior servants				....		5,000
Total			35,900	20,000	18,200	32,900
A-8 (a) (5) Scholarships			5,871	7,500	5,500	6,700
TOTAL, (a) Vocational Training—Voted			93,340	92,400	84,000	1,09,800
Carried forward			93,340	92,400	84,000	1,09,800

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			93,340	92,400	84,000	1,09,800
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED—*contd.*						
(b) Government Hand Weaving Institute, Poona.						
A-8 (b) (1) Pay of Establishment—						
Temporary establishment			....	....		7,100
A-8 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)..			....	....		200
A-8 (b) (3) Contingencies—						
Non-Contract Contingencies—						
Rent						2,700
Petty supply						500
Miscellaneous expenses						600
Total ..			....	....		3,800
A-8 (b) (4) Scholarships						2,000
Total, A-8 (b) Government Hand-Weaving Institute, Poona ..				*	*	13,100
Total, Vocational Training of the Middle Class Unemployed .. .. .. Voted ..			93,340	92,400	84,000	1,22,900

* Shown under 42, Co-operation.

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			11,132	11,600	12,000	11,500
B-2 Fish Curing Yards			80,986	74,600	78,000	83,100
Total .. Voted ..			92,118	86,200	90,000	94,600
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1		4,700		4,900
Total .. Voted ..			4,551	4,700	4,800	4,900
B-1 (2) Pay of establishment—						
Servants (24)	1	1		300		300
Temporary establishment				2,200		1,900
Total .. Voted ..			1,995	2,500	2,300	2,200
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				800		756
Travelling allowance (ordinary)				400		834
House rent and other allowances				....		10
Total .. Voted ..			1,768	1,200	1,800	1,600
B-1 (4) Contingencies—						
Pay of boat establishment				....		....
Non-contract contingencies—						
Cost of fish				850		50
Cost of apparatus, equipment, etc.				600		300
Books and publications				200		200
Miscellaneous office expenses				300		600
Telephone charges				50		50
Cost of collection of livers of sharks and other miscellaneous expenses.				....		400
Total .. Voted ..			1,678	2,000	2,000	1,600
B-1 (5) Scholarships			1,140	1,200	1,100	1,200
TOTAL .. Voted ..			11,132	11,600	12,000	11,500

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1940-41.	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941 42.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of establishment—						
Inspector (130—5/2—170)	1	1		1,650		1,680
Clerks (50—5/2—90—E. B.—5—140)	2	2		1,450		1,555
Clerks (twelve monthly 25—80)	11	11		7,200		7,080
Clerks (nine monthly 25—1—30)	15	14		3,900		3,733
Petty yard officers (19—1—22)	6	7		1,500		1,800
Peons (15—22)	59	58		13,300		13,152
Temporary establishment				1,300		1,400
Leave salary				1,000		1,000
Total .. Voted ..			30,119	31,300	30,500	31,400
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances				1,000		1,000
Travelling allowance (ordinary)				800		900
Total .. Voted ..			1,619	1,800	2,000	1,900
B-2 (3) Contingencies—						
Purchase of salt				25,800		25,800
Transport charges of salt				3,500		3,500
Petty construction and repairs				8,000		15,500
Other non-contract contingencies—						
Peons' uniforms				500		200
Service postage				450		600
Furniture and weight-scales				700		600
Cost of fish				1,000		1,000
Miscellaneous expenses				750		1,200
Total .. Voted ..			47,864	40,700	44,500	48,400
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for fish curing yards			1,384	+800	+1,000	+1,400
TOTAL .. Voted ..			80,986	74,600	78,000	83,100

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.				
C-I Leave salaries and deputation pay .. .. .. Voted ..		....	....	....
C-II Stores for India .. .. Voted ..	4,725	560	560	3,520
C-III Other charges—				
Books and Publications .. .. Voted ..		....	720	1,440
TOTAL .. Voted ..	4,725	560	1,280	4,960

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-INSPECTOR OF FACTORIES	*Charged* ..	47-A	*18,134*	*17,600*	*18,100*	*18,100*
	Voted ..		1,19,876	1,37,900	1,36,100	1,35,700
B-LABOUR	*Charged* ..	47-B	*69,225*	*44,300*	*40,400*	*46,400*
	Voted ..		2,06,945	2,47,700	2,52,600	2,65,400
Inspection and Tests—						
C-INSPECTOR OF STEAM BOILERS	*Charged* ..	47-C	*600*	*600*	*900*	*600*
	Voted ..		1,23,273	1,22,800	1,22,000	1,20,900
Statistics—						
D-PROVINCIAL STATISTICS	Voted ..	47-D	10,218	10,200	10,200	10,200
Miscellaneous—						
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted ..		3,000	3,000	3,000	3,000
F-EXAMINATIONS	*Charged* ..	47-F	*3,889*	*3,600*	*4,600*	*3,600*
	Voted ..		11,253	12,100	11,600	12,200
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted ..	47-G	3,040	2,700	2,700	3,000
H-MISCELLANEOUS	*Charged* ..	47-H	*593*	*700*	*1,000*	*600*
	Voted ..		5,60,772	3,63,300	3,84,200	4,10,600
I-CHARGES IN ENGLAND	*Charged* ..	47-I	*33,189*	*19,720*	*12,520*	*4,800*
	Voted ..		9,993	....	1,320	2,400
J-LOSS OR GAIN BY EXCHANGE	*Charged* ..		*158*	....	*22*	....
	Voted ..		56	....	2	....
For rounding ..	*Charged* ..		....	*+480*	*+458*	*+100*
	Voted ..		....	+300	+278	—400
TOTAL ..			11,74,214	9,87,000	10,02,000	10,37,000
	Charged ..		*1,25,788*	*87,000*	*78,000*	*74,000*
	Voted ..		10,48,426	9,00,000	9,24,000	9,63,000

DETAILED ACCOUNT No. 47-A.
MISCELLANEOUS DEPARTMENTS.
Labour and Emigration.
A-Inspector of Factories.

	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—						
Chief Inspector (Rs. 950—50—1,250) .. .. *Charged* ..	*1*	*1*		*15,000*		*15,000*
Senior and junior inspectors and lady inspector (170—1,100) .. .. .. Voted ..	12	12		71,000		70,100
Certifying surgeons (400) Special pay (50) 1 (450).. Voted ..	2	2		10,800		10,800
Deduct—Recoveries on account of family allotments of officers .. .. Voted ..				....		—2,400
Total .. *Charged* ..			*15,000*	*15,000*	*15,000*	*15,000*
Total .. Voted ..			66,430	81,800	79,800	78,500
A (2) Pay of Establishment—						
Superintendent and clerks (25—250)	21	24		19,960		21,770
Servants (17—28)	16	19		4,140		4,780
Temporary establishment				2,600		250
Leave salary				....		1,100
Probable savings				—100		....
Total .. Voted ..			25,830	26,600	26,800	27,900
A (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged*				*1,200*		*1,200*
Travelling allowance .. ordinary .. *Charged*				*500*		*1,000*
Travelling allowance .. fixed .. Voted				10,800		10,800
Travelling allowance .. ordinary .. Voted				6,000		6,500
House-rent and other allowances .. .. *Charged*				*900*		*900*
House-rent and other allowances .. .. Voted				4,200		4,680
Fees .. .. Voted				200		200
Probable savings .. .. .. Voted				....		—880
Total .. *Charged*			*3,134*	*2,600*	*3,100*	*3,100*
Total .. Voted			19,963	21,200	22,300	21,300
(4) Contingencies—						
Non-contingencies—						
Rents, rates and taxes				3,290		2,880
Telephone charges				100		100
Service stage and telegrams				2,800		2,920
Office expenses and miscellaneous				1,900		1,900
Pay of inferior servants				210		200
Total .. Voted			7,653	8,300	7,200	8,000
TOTAL ..			1,38,010	1,55,500	1,54,200	1,53,800
Charged			*18,134*	*17,600*	*18,100*	*18,100*
Voted			1,19,876	1,37,900	1,36,100	1,35,700

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
B-1 LABOUR.						
B-1 (1) Pay of Officers—						
Commissioner of Labour (1,000—2,250) (Special pay 200) .. .. *Charged* ..	*1*	*1*		*18,000*		*18,900*
Assistant commissioners of labour, Bombay and Ahmedabad (250—900) .. .. .. Voted ..	4	4		28,790		32,400
Leave salary .. .. .. Voted ..				5,310		1,700
Total .. *Charged* ..			*21,295*	*18,000*	*12,100*	*18,900*
Total .. Voted ..			31,494	34,100	34,100	34,100
B-1 (2) Pay of Establishment—						
Investigators and clerks (25—350)	24	30		39,665		43,640
Servants (17—29)	9	9		2,568		2,560
Temporary Establishment				5,600		....
Probable savings				—1,933		....
Total .. Voted ..			44,019	45,900	47,800	46,200
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) .. .. Voted				4,800		4,900
Travelling allowance (ordinary) .. .. *Charged*				*500*		*600*
Travelling allowance (ordinary) .. .. Voted				1,676		1,450
House-rent and other allowances .. .. *Charged*				*1,900*		*1,800*
House-rent and other allowances .. .. Voted				24		50
Total .. *Charged*			*3,073*	*2,400*	*2,500*	*2,400*
Total .. Voted			5,647	6,500	5,600	6,400
B-1 (4) Contingencies—						
Non contract contingencies—						
Rents, rates and taxes				1,010		1,000
Service postage and telegrams				2,290		2,300
Office expenses and miscellaneous				400		400
Purchase and repairs to furniture				200		200
Books and periodicals				400		400
Total .. Voted			4,420	4,300	5,100	4,300
TOTAL .. B-1—Carried over .. *Charged*			*24,368*	*20,400*	*14,600*	*21,300*
TOTAL .. B-1—Carried over .. Voted			85,580	90,800	92,600	91,000

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
Brought over .. { *Charged* ..			*24,368*	*20,400*	*14,600*	*21,300*
Voted ..			85,580	90,800	92,600	91,000
2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.						
B-2 (1) Pay of Officers—*Labour Officers (1,000—1,450*						
plus special pay 200) .. .. .. *Charged* ..	*1*	*1*		*19,200*		*19,800*
District Labour Officers (150—10—300) .. .. Voted ..	3	3		5,600		5,900
Assistant Labour Officers (150—10—300) .. .. Voted ..	1	2		1,800		3,600
Total .. { *Charged* ..			*19,458*	*19,200*	*19,200*	*19,800*
Voted ..			3,055	7,400	7,600	9,500
B-2 (2) Pay of Establishment—						
Assistant to the Labour Officer (100—5—150)	1	..		1,440		....
Clerks (25—165)	5	5		2,400		2,760
Servants (17—27)	7	7		1,760		1,740
Total .. Voted ..			3,558	5,600	4,600	4,500
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. { *Charged* ..				*2,500*		*2,500*
Voted ..				480		2,070
Travelling allowance—fixed .. .. { *Charged* ..				*1,800*		*1,800*
Voted ..				1,000		4,780
Travelling allowance—ordinary .. .. Voted ..				720		1,250
Total .. { *Charged* ..			*4,962*	*4,300*	*5,700*	*4,300*
Voted ..			1,615	2,200	6,000	8,100
B-2 (4) Contingencies—						
Contract contingencies—miscellaneous expenses				400		400
Non-contract contingencies—						
Service postage and telegrams				100		250
Fans and lights				180		660
Telephone charges				400		820
Other items				480		180
Rent, rates and taxes				1,790		2,200
Furniture				50		110
Books and publications				....		80
Total ..			3,237	3,400	5,800	4,700
TOTAL—B-2 .. { *Charged* ..			*24,420*	*23,500*	*24,900*	*24,100*
Voted ..			11,465	18,600	24,000	26,800
Carried over .. { *Charged* ..			*48,788*	*43,900*	*39,500*	*45,400*
Voted ..			97,045	1,09,400	1,16,600	1,17,800

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. LABOUR AND EMIGRATION B-Labour—contd.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*48,788*	*43,900*	*39,500*	*45,400*
	Voted ..	97,045	1,09,400	1,16,600	1,17,800
B-3 AMENITIES TO INDUSTRIAL LABOUR.					
B-3 (1) Pay of Officers—					
5 Labour Welfare Officers		....	6,000	....	....
B-3 (2) Pay of Establishment—					
Temporary establishment		14,353	51,600	52,600	72,000
B-3 (3) Allowances, Honoraria, etc.		978	2,900	2,400	1,900
B-3 (4) Contingencies—					
Supplies and services—					
Medical apparatus			1,200		....
Canteens			1,000		....
Machinery			2,000		5,000
Medicines			3,000		1,000
Raw materials			2,000		....
Furniture			1,600		1,000
Non-contract contingencies—					
Electricity charges			4,000		4,500
Nursery schools			4,500		1,000
Club activities			5,200		7,800
Games materials			5,800		5,000
Workshop expenses			10,000		10,000
Visual instructions			5,000		5,000
Repairs			3,100		1,000
Rents, rates and taxes			11,500		13,000
Maintenance of a motor car			1,510		1,000
Contingent expenditure on one sound truck			1,110		1,500
Books and Periodicals			3,080		3,000
Other items—Miscellaneous expenses			6,500		3,000
Service postage and telegrams			....		1,500
	Total ..	56,887	72,100	63,600	64,300
B-3 (5) Grants-in-aid, Contributions and Donations, etc.		3,000	....	....	....
B-3 (6) Establishment Charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Charges transferred from "25—General Administration" on account of radio sets (page 151)		....	....	....	+700
Total—B-3	Voted ..	75,218	1,32,600	1,18,600	1,38,900
Carried over ..	*Charged* ..	*48,788*	*43,900*	*39,500*	*45,400*
	Voted ..	1,72,263	2,42,000	2,35,200	2,56,700

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS LABOUR AND EMIGRATION B.—Labour—concld.	Strength. 1940-41	Strength. 1941-42	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. { *Charged* ..			*48,788*	*43,900*	*39,500*	*45,400*
Brought forward .. { Voted ..			1,72,263	2,42,000	2,35,200	2,56,700
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE.						
B-4 (1) Pay of Officers .. .. { *Charged* ..			*20,000*	....		....
B-4 (1) Pay of Officers .. .. { Voted ..			2,640	....		....
B-4 (2) Pay of Establishment .. .. Voted ..			17,167	....		....
B-4 (3) Allowances, Honoraria etc. .. .. .. { *Charged* ..			*105*	....		....
B-4 (3) Allowances, Honoraria etc. .. .. .. { Voted ..			4,995	....		....
B-4 (4) Contingencies .. .. Voted ..			2,863	....		....
Total—B-4 .. { *Charged* ..			*20,105*	....	....	....
Total—B-4 .. { Voted ..			27,665	....	3,900	....
B-5 COURT OF INDUSTRIAL ARBITRATION.						
B-5 (1) Pay of Establishment—						
Secretary to the Industrial Court (150—10—300) ..	1	1		1,800		1,920
Clerks (50—140)	2	2		2,400		1,680
Peon (23)	1	1		300		280
Leave salary				....		120
Total ..			264	4,500	3,700	4,000
B-5 (2) Allowances, Honoraria etc.—						
Travelling allowance .. .. .. { *Charged* ..				*400*		*1,000*
Travelling allowance .. .. .. { Voted ..				400		1,000
Arbitration charges .. .. Voted ..				....		1,000
Total .. { *Charged* ..			*332*	*400*	*900*	*1,000*
Total .. { Voted ..			1,571	400	1,000	2,000
B-5 (3) Contingencies—						
Non-contract contingencies—						
Furniture				400		200
Service postage				200		200
Books and periodicals				200		200
Electricity charges				....		150
Miscellaneous expenses				....		50
Total ..			293	800	1,400	800
Total—B-5 .. { *Charged* ..			*332*	*400*	*900*	*1,000*
Total—B-5 .. { Voted ..			2,128	5,700	6,100	6,800
B-6 EMPLOYMENT BUREAU, BOMBAY.						
B-6 (1) Pay of Officers			2,758	....		
B-6 (2) Pay of Establishment			989	....		
B-6 (3) Allowances, Honoraria etc.—						
Travelling allowances			684	....		
B-6 (4) Contingencies—						
Non-contract contingencies			458	....		
Total—Voted ..			4,889	....	7,400	....
B-7 CHARGES IN CONNECTION WITH BOMBAY SHOPS AND ESTABLISHMENTS ACT, 1939.						
B-7 (1) Pay of Establishment—						
Temporary Establishment .. .. Voted ..			....	....	....	1,900
GRAND TOTAL ..			2,76,170	2,92,000	2,93,000	3,11,800
Charged ..			*69,225*	*44,300*	*40,400*	*46,400*
Voted ..			2,06,945	2,47,700	2,52,600	2,65,400

DETAILED ACCOUNT No. 47C.
MISCELLANEOUS DEPARTMENTS.
Inspection and Tests.
C-Inspector of Steam Boilers.

	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
C-INSPECTOR OF STEAM BOILERS.						
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1		18,000		18,000
Inspectors 1 (600—20—700), 3 (400—20—600),4 (300—20—600)	8	8		51,400		47,700
Total .. Voted			70,405	69,400	68,800	65,700
C-(2) Pay of Establishment—						
Superintendent* and clerks (50—250)	15	15		22,881		22,610
Servants (17—28)	11	11		3,136		2,960
Leave salary				....		630
Probable savings				—1,017		....
Total .. Voted			25,509	25,000	26,000	26,200
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed .. Voted				11,000		10,800
Travelling allowance { ordinary .. Voted				7,100		7,000
House-rent and other allowances .. Voted				4,330		4,280
Fees to commissioners .. Voted				300		550
Fees to examiners .. *Charged*				*600*		*600*
Fees to examiners .. Voted				2,500		2,500
Cost of passages .. Voted				....		550
Probable savings .. Voted				—830		—480
Total .. *Charged*			*600*	*600*	*900*	*600*
Total .. Voted			23,822	24,400	23,400	25,200
C-(4) Contingencies—						
Non-contract Contingencies—						
Rents, rates and taxes				950		900
Telephone charges				50		100
Service postage and telegrams				1,400		1,400
Office expenses and miscellaneous				1,600		1,400
Total—Voted			3,537	4,000	3,800	3,800
TOTAL			1,23,873	1,23,400	1,22,900	1,21,500
Charged			*600*	*600*	*900*	*600*
Voted			1,23,273	1,22,800	1,22,000	1,20,900

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	
		Rs.	Rs.	Rs.	Rs.
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.					
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)		1,200	1,200	1,200	1,200
D-(2) Contingencies—					
Non-contract contingencies—					
Allowance to Roman Catholic Archbishop of Bombay			8,985		8,985
Office expenses and miscellaneous			15		15
Total ..		9,018	9,000	9,000	9,000
TOTAL .. Voted		10,218	10,200	10,200	10,200
DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.					
SUMMARY.					
F-1 Departmental and Other Examinations	*Charged* ..	*3,737*	*3,500*	*4,500*	*3,500*
	Voted ..	5,056	5,800	5,200	5,700
F-2 Board of examiners for granting certificates of competency to electrical contractors and wiremen.	*Charged* ..	*107*	*100*	*100*	*100*
	Voted ..	5,113	5,100	5,200	5,300
F-3 Co-operation and accountancy diploma board ..	*Charged* ..	*45*	....	....	....
	Voted ..	1,084	1,200	1,200	1,200
TOTAL ..		15,142	15,700	16,200	15,800
	Charged ..	*3,889*	*3,600*	*4,600*	*3,600*
	Voted ..	11,253	12,100	11,600	12,200
F-1 Departmental and other Examinations.					
F-1 (1) Allowances, etc.—					
Travelling allowance (ordinary)	Voted ..		300		300
Fees to members and assessors	*Charged* ..		*3,500*		*3,500*
	Voted ..		4,300		4,300
Total ..	*Charged* ..	*3,737*	*3,500*	*4,500*	*3,500*
	Voted ..	4,083	4,600	3,700	4,600
F-1 (2) Contingencies—					
Contract contingencies—office expenses and miscellaneous			600		500
Non-contract contingencies—					
Service postage and telegrams			300		300
Expenditure on pasting of correction slips			200		200
Other items			100		100
Total—Voted ..		973	1,200	1,500	1,100
TOTAL ..	*Charged* ..	*3,737*	*3,500*	*4,500*	*3,500*
	Voted ..	5,056	5,800	5,200	5,700

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.						
F-2 (1) Pay of Establishment—						
Clerks (50–160)	2	2		1,350		1,450
Servant (23)	1	1		250		250
Total ..			1,585	1,600	1,600	1,700
F-2 (2) Allowances, Honoraria, etc.—Fees for setting and valuing papers .. .. *Charged* ..				*100*		*100*
Voted ..				1,800		1,770
Travelling allowance (ordinary) .. .. .. Voted ..				....		30
Total .. *Charged* ..			*107*	*100*	*100*	*100*
Voted ..			1,683	1,800	1,700	1,800
F-2 (3) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				800		900
Examination charges and miscellaneous				900		900
TOTAL .. Voted ..			1,845	1,700	1,900	1,800
TOTAL .. *Charged* ..			*107*	*100*	*100*	*100*
Voted ..			5,113	5,100	5,200	5,300
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.						
F-3 (1) Pay of Establishment—Temporary establishment			117	200	200	200
F-3 (2) Allowances, Honoraria, etc.—						
Honoraria				150		150
Travelling allowance (ordinary)				150		150
Fees for setting and assessing papers				600		600
Total .. *Charged* ..			*45*	....	....	....
Voted ..			817	900	900	900
F-3 (3) Contingencies—						
Non-contract contingencies—office expenses and miscellaneous			150	100	100	100
TOTAL .. *Charged* ..			*45*	....	....	....
Voted ..			1,084	1,200	1,200	1,200

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS. Miscellaneous. G-Administration of Indian Partnership Act, 1932.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.			Rs.	Rs.	Rs.	Rs.
Registrar of Firms.						
G-(1) Pay of Officers—Registrar of Firms (special pay Rs. 100) ..			1,286	1,200	1,200	1,200
G-(2) Pay of Establishment—Clerks (50—140) ..	1	2	1,204	1,100	1,100	1,400
G-(3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes..				300		300
Service postage and telegrams				100		100
Total ..			550	400	400	400
TOTAL—Voted ..			3,040	2,700	2,700	3,000
DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.						
SUMMARY.						
H-1 Commissioner under the Workmen's Compensation Act .. *Charged* ..			....	*100*	*400*	....
Voted ..			8,490	8,900	9,400	9,100
H-2 Industrial Schools .. .. *Charged* ..			*593*	*600*	*600*	*600*
.. Voted ..			1,14,462	1,10,700	1,12,900	1,22,000
H-3 Juvenile Branch .. .. Voted ..			3,32,085	1,41,700	1,59,900	1,68,300
H-4 Backward Class Officer .. .. Voted ..			1,05,735	1,02,000	1,02,000	1,11,200
TOTAL ..			5,61,365	3,64,000	3,85,200	4,11,200
Charged ..			*593*	*700*	*1,000*	*600*
Voted ..			5,60,772	3,63,300	3,84,200	4,10,600
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.	Strength. 1940–41	Strength. 1941–42				
H-1 (1) Pay of Officers *(Special pay)* .. .. *Charged* ..			....	....	*400*	....
H-1 (2) Pay of Establishment—						
Clerks and bailiffs (45—175)	5	6		6,900		7,620
Servants (23—24)	2	2		550		580
Temporary establishment	..	..		550		....
Total .. Voted ..			7,549	8,000	8,200	8,200
H-1 (3) Allowances, Honoraria, etc.—						
Charged ..				*100*	....	....
Travelling allowance (ordinary) .. .. .. Voted ..				200		200
Total .. *Charged* ..			....	*100*	....	....
Voted ..			255	200	400	200
H-1 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges				50		50
Service postage and telegrams				500		500
Books and periodicals				30		50
Other charges				120		100
Total—Voted ..			686	700	800	700
TOTAL .. *Charged* ..			....	*100*	*400*	....
Voted ..			8,490	8,900	9,400	9,100

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous H-Miscellaneous.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
H-2 INDUSTRIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . *Charged* ..			*593*	*600*	*600*	*600*
Superintendent (200—20/2—300) .. Voted ..	1	1	4,506	4,700	2,400	2,400
H-2 (2) Pay of Establishment—						
Superior establishment (25—200)	16	18		10,415		11,490
Inferior establishment (20—50)	16	18		4,595		4,960
Temporary establishment				480		450
Leave salary				310		....
Total .. Voted ..			14,952	15,800	15,700	16,900
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				360		360
Travelling allowance (ordinary)				50		700
House-rent and other allowances				650		700
Rewards for service and recapture				540		540
Total .. Voted ..			1,540	1,600	2,300	2,300
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges				500		580
Agricultural expenses				400		400
Transfer charges				1,400		790
Conservancy charges				400		470
Water supply				1,530		1,730
Other items				470		620
Non-contract contingencies—						
Service postage and telegrams				150		150
Pay of inferior servants				570		580
Supplies and services—						
Rations				11,500		13,120
Raw materials				2,200		3,500
Medicines and hospital equipment				400		570
Clothing and bedding				1,700		3,100
Poultry farming				100		120
Games				300		400
Tools and Plant				....		600
Other items				480		570
Total—Voted ..			23,273	22,100	25,800	27,300
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions				64,400		71,000
Total .. Voted ..			67,831	64,400	64,600	71,000
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 186). Voted ..			+2,000	+1,700	+1,700	+1,700
Add—Amount transferred from 38-Medical (page 283) .. Voted ..			+360	+400	+400	+400
TOTAL .. *Charged* ..			*593*	*600*	*600*	*600*
TOTAL .. Voted ..			1,14,462	1,10,700	1,12,900	1,22,000

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. H-Miscellaneous.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (200—600) .. .. Voted ..	1	1		5,100		5,000
Leave salary				1,300		....
Total ..			6,973	6,400	9,100	5,000
H-3 (2) Pay of Establishment—						
Assistant Inspector (135—5—180)	1	1		1,680		1,730
Clerks (25-100)	2	2		1,510		1,570
Servant (18)	1	1		210		200
Voted ..			3,001	3,400	3,400	3,500
H-3 (3) Allowances, Honoraria—						
Travelling allowance (ordinary) .. .. .. Voted ..			1,357	1,400	1,200	1,400
H-3 (4) Contingencies—						
Supplies and services—						
Moving charges of children	..	..		400		400
Printing and purchase of books	..	..		50		50
Other items	..	..		50		50
Total—Voted ..			494	500	700	500
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..				9,500		14,400
The Children's Aid Society				1,02,000		1,15,000
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act				6,000		12,000
Bombay Province Probation and Aftercare Association ..				7,000		9,500
Discretionary grant to the Chief Inspector of certified schools for grants to private certified schools				....		500
Total .. Voted ..			3,13,204	1,24,500	1,40,000	1,51,400
H-3 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 186). Voted ..			+4,000	+3,500	+3,500	+3,500
Add—Amount transferred from "28-Jails and Convict Settlements" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children's Act (page 186) .. Voted ..			+3,056	+2,000	+2,000	+3,000
TOTAL .. Voted ..			3,32,085	1,41,700	1,59,900	1,68,300

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.	Strength 1940-41.	Strength 1941-42.	Accounts, 1939-40	Budget Estimate, 1940-41	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
H-4 BACKWARD CLASS OFFICER.						
H-4 (1) Pay of Establishment—						
Superintendent 1 (100) etc. and S. M. S. Officer, special pay 1 (10)	2	2		1,300		1,300
Servant 1 (17)	1	1		200		200
Temporary Establishment				....		2,800
Total .. Voted ..			1,523	1,500	1,500	4,300
H-4 (2) Allowances, Honoraria, etc.						
Travelling allowance (ordinary) .. .. .. Voted ..			....	....	....	500
H-4 (3) Contingencies—						
Contract contingencies—						
Water charges				80		60
Sports accessories				50		40
Garden charges				40		40
Other items				90		60
Non-contract contingencies—						
Pay of inferior servants				650		525
Service postage and telegrams				..		400
Rents, rates and taxes				1,675		1,675
Supplies and services—						
Contingencies for food and other charges for boys				5,015		7,700
Experiments in building sites				1,000		1,000
Total—Voted			8,416	8,600	9,700	11,500
H-4 (4) Scholarships .. .. Voted			6,832	6,000	6,000	7,000
H-4 (5) Grants-in-aid, Contributions, etc.—Grants to backward class hostels, Harijan sevak sanghs and Institutions and societies working for the uplift of aboriginal tribes in partially excluded areas .. .. Voted				56,600		56,600
Audit of accounts of backward class hostels by Government auditors				....		2,000
Total ..			55,464	56,600	55,500	58,600
H-4 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 186)... Voted			+33,500	+29,300	+29,300	+29,300
TOTAL .. Voted			1,05,735	1,02,000	1,02,000	1,11,200

DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.						
High Commissioner for India :						
I-1 Leave salaries and deputation pay .. .. *Charged*.. ..			*27,502*	*7,960*	*7,720*	..
Voted ..			9,993	....	....	....
I-2 Sterling overseas pay .. .. *Charged*.. ..			*5,687*	*11,760*	*4,800*	*4,800*
I-3 Other charges—						
Allotment of pay of officers .. .. Voted ..			....	....	1,200	2,400
Books and periodicals .. .. Voted ..			..	..	120	....
TOTAL			43,182	19,720	13,840	7,200
Charged			*33,189*	*19,720*	*12,520*	*4,800*
Voted			9,993	....	1,320	2,400

50, Civil Works.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revi ed Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.	Rs.
A-Original Works—					
(i) Civil Buildings—					
Land Revenue		3,797	400	1,500	1,000
Excise		8,578	17,500	29,000	23,000
Forest		8,248	4,000	4,000	5,000
Registration		....	200	200	40,300
General Administration .. .. .. *Charged* ..		*33,653*	*34,000*	*34,000*	*34,000*
General Administration .. .. .. Voted ..		1,03,739	88,700	1,04,000	37,400
Administration of Justice		53,633	3,45,100	1,63,000	1,17,800
Jails and Convict Settlements		33,430	45,000	49,400	86,800
Police		2,28,743	3,91,200	53,000	87,400
Education		75,727	3,03,000	2,01,000	1,87,900
Medical		2,39,625	1,85,200	2,03,000	1,61,500
Public Health		5,694	10,800	24,000	12,000
Agriculture	50-A	1,952	3,500	2,000	2,600
Veterinary		....	....	1,500	1,500
Industries		38,847	3,000	12,000	4,000
Civil Works		38,945	33,100	35,000	40,000
Stationery and Printing		1,539	3,100	4,400	4,000
Miscellaneous Departments		69,672	46,500	66,000	43,000
Special Development Programme		....	10,800	2,000	11,400
Total, Civil Buildings ..		9,45,822	15,25,100	9,89,000	9,00,600
(ii) Communications (Ordinary)		4,54,086	3,00,600	4,90,000	3,88,300
(iii) Communications (Road Development Account)		25,38,527	27,77,000	22,58,000	34,35,000
(iv) Miscellaneous		675	....	....	....
Total, Original Works		39,39,110	46,02,700	37,37,000	47,23,900
B-Repairs—					
Repairs (Ordinary) .. .. .. *Charged* ..		*2,02,221*	*2,03,000*	*2,03,000*	*2,03,000*
Repairs (Ordinary) .. .. .. Voted ..	50-B	40,08,593	40,02,000	40,56,000	48,02,000
Total, Repairs ..		42,10,814	42,05,000	42,59,000	50,05,000
Total, Original Works and Repairs		81,49,924	88,07,700	79,96,000	97,28,900
C-Establishment*—					
Establishment (Ordinary) .. .. *Charged* ..		*2,28,824*	*3,52,300*	*2,92,700*	*2,94,000*
Establishment (Ordinary) .. .. Voted ..	50-C	16,06,738	16,23,800	15,10,000	15,29,300
Establishment (Central Road Fund) .. *Charged* ..		*5,301*	....	....	....
Establishment (Central Road Fund) .. Voted ..	50-C	1,754	....	....	....
D-Tools and Plant .. .. Voted ..	50-D	1,69,759	1,53,000	1,63,000	1,47,000
E-Grants-in-aid Ordinary .. .. *Charged* ..		*8,344*	*180*	*2,000*	*5,000*
E-Grants-in-aid Ordinary .. .. Voted	50-E	8,94,669	6,80,000	7,38,000	8,61,000
E-Grants-in-aid Road Development Account .. Voted ..		1,45,534	1,03,000	1,91,000	1,22,000
F—Suspense	50-F	—26,458	10,000	21,000	5,500
G-Charges in England*—					
Establishment (Ordinary) .. .. *Charged* ..		*87,090*	*41,700*	*49,000*	*58,000*
Establishment (Ordinary) .. .. Voted ..	50-C	8,010	5,200	....	700
Establishment (Central Road Fund) .. *Charged* ..	50-C	*430*		....	
H-Loss or gain by exchange—					
Establishment (Ordinary) .. .. *Charged* ..		*386*		*86*	
Establishment (Ordinary) .. .. Voted ..		33		....	
Rounding .. .. .. *Charged* ..		....	*—180*	*+214*	....
Rounding .. .. .. Voted ..		....	—700	....	—400
GRAND TOTAL ..		1,12,80,338	1,17,76,000	1,09,63,000	1,27,51,000
Charged ..		*5,66,249*	*6,31,000*	*5,81,000*	*5,94,000*
Voted ..		1,07,14,089	1,11,45,000	1,03,82,000	1,21,57,000

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 4,63,000 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 448.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Settlement Commissioner and Director of Land Records ..						1,000
	Total—Land Revenue ..			3,797	400	1,500	1,000
	EXCISE.						
	Major Works in progress.						
2	Construction of new quarters for the Sub-Inspector and Constabulary staff at Akalkuwa in Mevasi Estates, Khandesh Division	16,844	11,800				5,000
	Minor Works.						
3	Commissioner of Excise						18,000
	Total—Excise ..			8,578	17,500	29,000	23,000
	FOREST.						
	Minor Works.						
4	Chief Conservator of Forests, Province of Bombay ..	..					5,000
	Total—Forest ..			8,248	4,000	4,000	5,000
	REGISTRATION.						
	New Major Works.						
5	Construction of a building for providing additional accommodation for the Photo-Registry Office in the compound of the Photozincographic Office, Poona ..	40,000					40,000
	Minor Works.						
6	Inspector-General of Registration						300
	Total—Registration ..			....	200	200	40,300
	GENERAL ADMINISTRATION.						
	Minor Works.						
7	Government Houses						*34,000*
8	Commissioner, Northern Division						4,200
9	Commissioner, Central Division						24,400
10	Commissioner, Southern Division						6,600
11	Superintending Engineer, Northern Circle						1,000
12	Superintending Engineer, Southern Circle						500
13	Electrical Engineer to Government						700
	Total—General Administration .. *Charged* ..			*33,653*	*34,000*	*34,000*	*34,000*
	Total—General Administration .. Voted ..			1,03,739	88,700	1,04,000	37,400

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	New Major Works.						
14	Provision of accommodantion for an additional Court in the Presidency Magistrate's Court at Girgaum, Bombay ..	25,273					15,500
	Major Works in progress.						
15	Extensions to the High Court Buildings, Bombay ..	2,45,785	1,67,200				76,000
	Minor Works.						
16	Commissioner, Northern Division	..					2,800
17	Commissioner, Central Division	..					9,600
18	Commissioner, Southern Division	..					5,400
19	Superintending Engineer, Northern Circle	..					8,500
	Total—Administration of Justice ..			53,633	3,45,100	1,63,000	1,17,800
	JAILS AND CONVICT SETTLEMENTS.						
	New Major Works.						
20	Construction of a new sub-jail at Nasik	54,000					40,000
21	Construction of 2 Barracks at the Borstal School, Dharwar.	39,800					39,800
	Minor Works.						
22	Inspector-General of Prisons	..					7,000
	Total—Jails and Convict Settlements ..			33,430	45,000	49,400	86,800
	POLICE.						
	New Major Works.						
23	Replacement of 529 brass screw water taps by waste-not-cocks in various Police Lines in the Bombay City ..	10,113					9,400
	Minor Works.						
24	Inspector-General of Police	..					70,000
25	Commissioner of Police, Bombay	..					8,000
	Total—Police ..			2,28,743	3,91,200	53,000	87,400

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EDUCATION.						
	New Major Works.						
26	Extension of the building of the Anglo-Marathi Girls' School, Thana	15,500					15,500
27	Construction of two bays for the Northcote High School, Sholapur	26,898					26,800
28	Construction of a new building for the Secondary Training College, Belgaum	52,000					52,000
	Major Works in progress.						
29	New building for the Government Law College, Bombay ..	2,25,693	1,38,000				52,400
30	Improvements to the buildings of the Training Institute for Physical Education, Kandivli, and additional improvements to the buildings in connection with the Short Term Course for Secondary Teachers held at the Institute ..	43,000	23,300				19,300
	Minor Works.						
31	Director of Public Instruction	..					21,600
32	Director, Sir J. J. School of Art, Bombay	..					300
	Total—Education ..			75,727	3,03,000	2,01,000	1,87,900
	MEDICAL.						
	New Major Works.						
33	Construction of a block of Post Mortem and Mortuary Room and providing electric installation therein at the Sassoon Hospitals, Poona	31,267					31,200
	Major Works in progress.						
34	Construction of a new Out-patient Department and Laboratory and Hostel for Medical Women Students and quarters for nurses in the compound of the Cama and Albless Hospitals, Bombay	1,83,988	1,27,000				56,300
	Minor Works.						
35	Surgeon-General with the Government of Bombay ..						74,000
	Total—Medical ..			2,39,625	1,85,200	2,03,000	1,61,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget, Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PUBLIC HEALTH.						
	Minor Works.						
36	Surgeon-General with the Government of Bombay ..	..					10,000
37	Director of Public Health	..					2,000
	Total—Public Health ..			5,694	10,800	24,000	12,000
	AGRICULTURE.						
	Minor Works.						
38	Director of Agriculture	..					2,600
	Total—Agriculture ..			1,952	3,500	2,000	2,600
	VETERINARY.						
	Minor Works.						
39	Director of Veterinary Services, Province of Bombay ..	..					1,500
	Total—Veterinary ..	..		..	..	1,500	1,500
	INDUSTRIES.						
	Minor Works.						
40	Director of Industries	..					4,000
	Total—Industries ..			38,847	3,000	12,000	4,000
	CIVIL WORKS.						
	Minor Works.						
41	Superintending Engineer, Northern Circle	..			8,300		10,500
42	Superintending Engineer, Central Circle	..			17,200		18,000
43	Superintending Engineer, Deccan Irrigation Circle ..	..			100		500
44	Superintending Engineer, Southern Circle	..			5,000		7,000
45	Electrical Engineer to Government	..			1,000		1,000
46	Consulting Public Health Engineer to Government ..	..			1,500		3,000
	TOTAL—Civil Works ..			38,945	33,100	35,000	40,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	STATIONERY & PRINTING.						
	Minor Works.						
47	Superintendent, Government Printing & Stationery, Bombay						4,000
	TOTAL—Stationery and Printing ..			1,539	3,100	4,400	4,000
	MISCELLANEOUS DEPARTMENTS.						
	New Major Works.						
48	Construction of a pavilion at Sholapur in connection with social amenities for industrial labour	24,000					24,000
49	Construction of a dormitory and quarters for a teacher and peon outside the walls of the Yeravda Industrial School ..	13,000					13,000
	Minor Works.						
50	Chief Inspector of Certified Schools and Backward Class Officer	..					3,000
51	Superintending Engineer, Northern Circle						3,000
	TOTAL—Miscellaneous Departments ..			69,672	46,500	66,000	43,000
	SPECIAL DEVELOPMENT PROGRAMME.						
	Major Works in progress.						
52	Buildings in connection with the Silk Farm at Belgaum ..	13,475	2,000	....	10,800	2,000	11,400
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
53	Improvements to the Satara-Pandharpur Road, miles Nos. 74 to 81, Sholapur Division	44,000					20,000
54	Constructing and substantially improving the link road from the causeway at Dhond to the junction of the Dhond-Patas Road with the Poona-Sholapur Road near Patas village, Poona Division	1,25,000					55,000
55	Surveying and acquiring additional land for the Poona-Khadakwasla Road, Poona Irrigation and Research Division	10,000					10,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS (ORDINARY)—contd.						
	Major Works in progress.						
56	Constructing the Viramgam-Sitapur Road, Ahmedabad Division	1,99,626	76,000				33,000
57	Remetalling and widening the road surface in miles Nos. 237/3 to 243/4 of the Bombay-Agra Road, Khandesh Division	19,000	5,000				14,000
58	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	35,298	30,000				4,900
59	Construction of a submersible bridge over the Indrayani river at Dehu, Poona Division	40,500	9,800				35,700
60	Construction of the Taloda-Raisingpur Road, Part I (earth work and metalling), Khandesh Division	2,33,500	10,000				60,000
61	Improving the Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,61,385	2,44,000				5,000
62	Improvements to the Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of the Poona-Sholapur-Bijapur-Hubli Road, Bijapur Division ..	91,258	62,000				20,000
63	Improvements to the Section from Bijapur to junction with the Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvements to road surface, Bijapur Division ..	1,23,017	98,000				9,000
64	Improvements to the Benni Nalla Causeway in mile No. 158 of the Hubli-Sholapur Road, Bijapur Division ..	17,017	11,000				5,700
	Minor Works.						
65	Superintending Engineer, Northern Circle	..					33,000
66	Superintending Engineer, Central Circle	..					32,000
67	Superintending Engineer, Southern Circle	..					38,500
68	Superintending Engineer, Deccan Irrigation Circle ..	..					12,500
	TOTAL—Communications (Ordinary) ..			4,54,086	3,00,600	4,90,000	3,88,300

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940–41.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS (ROAD DEVELOPMENT ACCOUNT).						
	New works.						
69	Constructing a road from Bavla to Shahapur, Ahmedabad Division	2,23,000					40,000*
70	Constructing a road from Unversad to Zundal and Sabarmati Railway Station, Ahmedabad Division ..	1,40,000					20,000*
71	Constructing a new road from Anand-Chikodra-Sarsa to Khambolaj, Kaira and Panch Mahals Division ..	1,20,000					20,000
72	Improvements to the Karadi-Matwad-Navsari Road, Surat and Broach Division	1,20,000					40,000
	Bombay-Ahmedabad Road.						
73	Bridge over the Tansa river in mile No. 12/6 on the Bhiwandi-Vada Section, Thana Division	35,000					25,000
74	Causeway over the Chitpada Nalla in mile No. 10/3, Thana Division	15,000					15,000
75	Bridge over the Auranga river in mile No. 2 of the Bulsar-Chikhli Sections, Surat and Broach Division	3,98,732					2,00,000
76	Bridge over the Dhereja river in mile No. 17/1 on the Vada-Manor Section, Thana Division	87,000					30,000
77	Bridge over the Pinjal river on the Vada-Manor Section, Thana Division	60,000					60,000

*For land compensation.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ghatkopar-Chembur Road.						
78	Modernizing the road surface, Thana Division	60,181					50,000
	Bandra-Ghodbunder-Thana Road.						
79	Raising the paved dip in mile No. 9/8 and providing additional openings on the Ghodbunder-Thana Section, Thana Division	17,000					17,000
	Bombay-Poona-Bangalore Road.						
80	Improving the curves in the Katraj Ghat of the Poona-Satara Section, Poona Division	49,950					49,900
	Sholapur-Bijapur-Hubli Road.						
81	Causeways over nallas in miles Nos. 8/7 and 10/2 of the Sholapur-Bijapur Section (mileage from Sholapur), Sholapur Division	70,000					35,000
	Roads in Poona.						
82	Modernizing the roads in Poona, IV Instalment ..	1,57,800					1,00,000
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
83	Constructing masonry works on the Taloda-Shahada Section, Khandesh Division	1,50,000					40,000
84	Crossing over the Gomai river on the Shahada-Taloda Section, Khandesh Division	79,297					52,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940–41.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85	Crossing over the nalla in mile No. 38/2 (mileage from Shirpur) on the Yawal-Chopda Section, Khandesh Division.	39,000					15,000
86	Crossing over the Angal nalla in mile No. 60/5 (mileage from Shirpur) on the Raver-Yawal Section, Khandesh Division	40,000					40,000
	Rawalgaon-Dabhadi Road.						
87	Construction of the road, Nasik Division	42,260					32,000
	Satara-Pandharpur-Mohol-Sholapur Road.						
88	Crossing over the Man river in mile No. 54 of the Dahiwadi-Mhaswad Road, Satara Division	1,00,000					50,000
	Chiplun-Karad-Jath-Bijapur-Sindgi Road.						
89	Reconstructing dangerous masonry works on the Chiplun Road, Section III, Satara Division	64,000					50,000
	Pimpalgaon-Vinchur-Aurangabad Road.						
90	Crossing over the nalla at Devichiwadi in mile No. 4/3 (mileage from Pimpalgaon) of the Pimpalgaon-Vinchur Section, Nasik Division	30,000					17,000
	Road from Rajewadi Station to Guroti village via Waghapur.						
91	New construction of the road, Poona Division	6,000					6,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ashta-Tasgaon Road.						
92	Improvements to the Ashta-Bhilwadi Section, Satara Division	75,000					40,000
	Wangi-Bichud Station Road.						
93	New construction of the road, Satara Division ..	15,000					15,000
	Chikhli-Nasik Road.						
94	(*i*) Improvements to the Vani-Dindori and Dondori-Nasik Sections	4,00,000					30,000
	(*ii*) Construction of the Vani-Kalwan Section on the Nasik-Dindori-Kalwan Road, Nasik Division ..						
	Road from Ozar via Dikshi to Sukena and Thergaon Station.						
95	New construction of the road, Nasik Division	2,50,000					30,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Mahad-Bhor-Phaltan-Malsiras-Pandharpur Road.						
96	Causeway over the Ghumera Nalla in mile No. 132/3 of the Malsiras-Pandharpur Section, Sholapur Division ..	36,623					36,600
	Road from Lakh Railway Station to Malunja.						
97	Constructing a new road from Lakh Railway Station to Malunja, Ahmednagar Division	14,894					14,800
	Ahmednagar-Jamkhed Road.						
98	Crossings over mile No. 34/5 and 6 on the Jamkhed-Kharda Section, Ahmednagar Division	78,500					70,000
99	Crossings over mile No. 46/8 on the Jamkhed-Kharda Section, Ahmednagar Division	14,000					10,000
100	Crossings over mile No. 33/1 on the Jamkhed-Kharda Section, Ahmednagar Division	28,000					20,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940–41.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Mahad-Pandharpur Road.						
101	Constructing a causeway over the Purandwara Nalla in mile No. 112/8, Nira Canals Division	30,879					30,000
102	Constructing a bridge over the Khudus Nalla in mile No. 121/4, Nira Canals Division	15,171					15,000
103	Constructing a causeway over the Dharampuri Nalla in mile No. 99/2, Nira Canals Division	16,061					5,000
	Kumta-Hubli-Sirsi Road.						
104	Improvements to the road surface in the Section from the Kanara border to the junction with the Poona-Bangalore Road, miles Nos. 78 to 87/3 Dharwar Division ..	50,000					25,000
105	Improvements to cross drainage works in the Kumta-Mundgod Section, Part II, Kanara Division ..	1,50,000					30,000
106	Improvements to cross drainage works in the Section from Mundgod to the junction with the Poona-Bangalore Road, Dharwar Division	50,000					25,000
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
107	Improvements to cross drainage works in the Ratnagiri-Amba Section, Ratnagiri Division	1,75,000					10,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Konkan-Goa Road.						
108	Improving the surface of the Dharamtar-Mahableshwar Road, miles Nos. 1/3 to 62—PartII, Land acquisition, Ratnagiri Division.	92,328					12,000
109	Constructing a bridge across Kharepatan Creek, Ratnagiri Division	2,16,976					50,000
	Dharwar-Goa Road.						
110	Constructing a masonry bridge over the nalla in mile No. 11/2, Dharwar Division	9,114					9,000
	Karwar-Bellary Road.						
111	Reconstructing bridge No. 194 in mile No. 121/4 of the Hubli-Annigeri Section, Dharwar Division	37,059					25,000
	Sanikatta-Hebbul Road.						
112	Reconstructing timber-topped culvert No. 83-A in mile No. 14/1 of the Madangeri-Hebbul Section, Kanara Division	12,968					10,00

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940–41.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Works in progress.						
	Karad-Tasgaon Road.						
113	Construction of a linked road connecting the Karad-Tasgaon Road and the Karad-Bijapur Road, Satara Division ..	84,847	25,000				59,800
	Satana-Malegaon Road.						
114	Improvements to the road, Nasik Division	39,034	10,000				29,000
	Mahad-Bhor-Phaltan-Malsiras-Pandharpur Road.						
115	Causeway over the Shevgaon Nala in mile No. 139/5 (mileage from Mahad) of the Malsiras-Pandharpur Section, Sholapur Division	35,545	10,000				25,500
	Pimpalgaon-Satana-Chandor-Vinchur Road.						
116	Crossing over the Girna river at Thengoda in mile No. 34 (mileage from Pimpalner) of the Satana-Chandor Section, Nasik Division	1,63,000	3,000				50,000
	Bhusawal-Yawal Road.						
117	Crossing over the Mor river in mile No. 3/7, Khandesh Division	35,047	15,000				20,000
	Wadgaon-Pimpri-Shrigonda-Chincholi-Jamkhed Road.						
118	Bridge over the Nala in mile No. 41/8 of the Pimpri-Jamkhed Road near Patoda, Ahmednagar Division ..	34,128	25,000				9,000

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indapur-Baramati-Nira Road.						
119	Crossing over the Wadgaon Nala in mile No. 45/5 (mileage from Indapur) on the Baramati-Nira Section, Nira Canals Division	10,000	9,000				1,000
120	Crossing over the Nala in mile No. 50/2 on the Baramati-Nira Section, Nira Canals Division	10,000	9,000				1,000
121	Crossings over the various Nalas on the whole road, Nira Canals Division	1,50,000	50,000				30,000
	Indapur-Akluj-Sangola Road.						
122	Crossing over the river Nira at Sarati on the Indapur-Sarati Section, Nira Canals Division	1,18,809	50,000				60,000
123	Improvements to the road, earthwork and masonry works on the Akluj-Velapur Section, Section II, Nira Canals Division	80,000	50,000				30,000
124	Improvements to the road, earthwork and masonry works on the Velapur-Mohod Section, Sholapur Division ..	91,500	55,800				35,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dahanu-Vihigaon Road.						
125	Causeway over the Surya river in mile No. 11/4 of the Mahim-Manor Section, Thana Division	79,094	74,800				4,000
	Kapadwanj-Bibipura Road.						
126	Reconstructing the road from miles Nos. 1 to 8, Kaira and Panch Mahals Division	71,200*	73,700				1,000
	Surat-Dhulia-Bhusawal-Edlabad-Nagpur Road.						
127	Crossing over the Anwar Nalla in the Dhulia-Jalgaon Section I, Khandesh Division	52,950	35,000				17,900
128	Improvements to the road (earthwork) on the Nawapur-Chinchpada Section, Khandesh Division	96,400	5,000				50,000
	Poona-Paud-Mulshi Road.						
129	Improvements to the road, Poona Division	93,235	35,000				58,000
	Poona-Khadakwasla-Singhad Road.						
130	Modernising the surface with cement concrete slabs in miles Nos. 3 to 4/3 of the Poona-Khadakwasla Section, Poona Irrigation and Research Division	57,611	46,000				2,800

*Estimate under revision.

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Hadapsar-Saswad-Nira Bridge-Lonand-Waduth-Satara Road.						
131	Construction of a submersible bridge over the river Karha in mile No. 20/2 in the Saswad-Nira Bridge Section, Nira Canals Division	31,800	20,500				10,000
	Bombay-Ahmedabad Road.						
132	Causeway over the Par river on the Vapi-Bulsar Section, Surat and Broach Division	1,33,715	20,300				1,13,400
133	Constructing the Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871*	3,77,000				5,000
134	Bridge over the Dorotha river on the Talasari-Vapi Section, Thana Division	39,350	25,000				14,000
135	Constructing a bridge over the Velparva Khadi in mile No. 10 of the Bulsar-Vapi Section, Surat and Broach Division	68,293	7,000				61,000
136	Constructing a road from Jambusar to Brahmanvasi *via* Dabha and Gajera on the Jambusar-Borsad Section (acquiring land and constructing earthwork), Surat and Broach Division	67,500	1,400				41,500

*Estimate under revision.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Ahmedabad Road—contd.						
137	Constructing a bridge over the Kotai Khadi in mile No. 4 of the Bulsar-Chikhli Section, Surat and Broach Division ..	24,809	6,000				18,800
138	Constructing a bridge over the Bhuri Khadi in mile No. 13 of the Bulsar-Chikhli Section, Surat and Broach Division.	15,000	5,600				9,400
139	Bridge over the Dharedi Khadi in mile No. 10 of the Bulsar-Chikhli Section, Surat and Broach Division ..	9,972	2,000				4,900
140	Constructing a road from Borsad to Bhadran in the Jambusar-Borsad Section, Kaira and Panch Mahals Division ..	1,40,200	12,400				79,000
	Ahmedabad-Kaira-Godhra-Indore Road.						
141	Construction of R. C. C. bridge over the Watrak river at Kaira on the Kaira-Bareja Section, Kaira and Panch Mahals Division	6,22,000	78,300				2,00,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
142	Modernizing the roads in and round about Belgaum ..	1,48,922	1,46,000				2,600
143	Concreting the road from miles Nos. 8/2 to 13 of the Poona-Satara Section, Poona Division	1,13,225	50,000				63,000
	Bombay-Konkan-Goa Road.						
144	Constructing bridges over the Shastri and Sonvi rivers on the Hatkhamba-Poladpur Road, Ratnagiri Division ..	3,43,785	3,15,000				10,000
145	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of the Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division	2,54,030	2,38,000				4,000
146	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile No. 55 of the Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,86,321	1,40,500				45,500
147	Improving surface of the Dharamtar-Mahableshwar Road, miles Nos. 1/3 to 62 (Part I), Ratnagiri Division ..	3,99,171	1,57,000				1,00,000
148	Improving the alignment and steep grades in miles Nos. 4/7 to 7/2 on the Pen-Panvel Section including widening of the road and masonry works, Thana Division.. ..	61,028	3,000				58,000
149	Constructing R. C. C. bridge over the Vashisti river at Chiplun on the Hatkhamba-Poladpur Section, Ratnagiri Division	4,73,527	1,78,000				1,00,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Konkan-Goa Road—contd.						
150	Acquisition of land for improvements to the Pen-Panvel Road, Thana Division..	30,536	22,500				8,000
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
151	Improvements to the road in miles Nos. 13—45 and 46—83 of the Shirpur-Raver Section, Khandesh Division ..	6,99,853	5,57,000				1,42,700
	Dondaicha-Shahada-Khetia Road.						
152	Improvements to the road, Khandesh Division ..	96,034	60,000				36,000
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.						
153	Providing cement concrete surface on the portion from Karad Town to Karad Railway Station, Satara Division..	1,19,800	1,00,000				19,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Rewas Road.						
154	Modernizing the road surface to meet modern traffic conditions, Thana Division	87,316	81,300				6,000
	Mirjan-Madras Frontier Road.						
155	Widening the road between Kumta and Honawar, miles Nos. 42 to 52, Kanara Division	1,12,753	90,000				20,000
	Kumta-Hubli Road.						
156	Improvements to miles 0 to 71/5 (including diversion of the road outside Sirsi town), Kanara Division ..	2,22,107	2,19,000				2,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
157	Improvements to the road surface of the Yellapur-Sirsi Section, Part I, Kanara Division	2,29,900	86,000				25,000
	Dahanu-Jawhar Road.						
158	Improving miles Nos. 1 to 26 of the Dahanu-Jawhar Road, Thana Division	1,42,209	1,26,700				15,000
	Anand Station Road.						
159	Improvements to the road from Anand Station to Anand Town, Kaira and Panch Mahals Division	1,30,000	20,000				66,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Limdi-Sanjeli Road.						
160	Construction of the road, Kaira and Panch Mahals Division.	69,903	51,000				5,000
	Anas-Kathwara Road.						
161	Construction of the road, Kaira and Panch Mahals Division .	1,11,310	1,01,000				5,000
	Limdi-Pethapur-Chakalia-Dohad Road.						
162	Construction of the road—Sections I to III, Kaira and Panch Mahals Division	2,86,526	2,44,500				10,000
	Baramati-Sangvi Road.						
163	Reconstructing and substantially improving the Baramati-Sangvi Road, miles 0 to 8¾, Nira Canals Division ..	1,18,201	90,800				10,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
164	Reconstructing and asphalting the Bijapur-Kagwad Road, mile No. 1 and the Bijapur-Shindgi Road (miles Nos. 1 and 2), Bijapur Division	1,43,667	1,04,000				39,400
165	Constructing a metalled road from Sindgi to the British Border via Yankanchi and Golgeri, Bijapur Division ..	1,03,077	53,800				20,000
	Kamatgi-Gadag Road.						
166	Improving the road by providing 9" of murum soling and layer of 4½" thick of metal 12 feet in width on the section from Badami to the border of Dharwar District, Dharwar Division	35,507	34,800				1,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Karwar-Bellary Road.						
167	Improvements to the road surface on the Hubli-Gadag Section, Dharwar Division	1,09,255	80,000				15,000
168	Reconstructing bridge No. 226-A in mile No. 27/4 of the Karwar-Yellapur Section, Kanara Division	68,483	55,800				2,000
169	Improvements to 6 cross-drainage works—Part II, Kanara Division	76,589	40,200				36,000
	Kolhar-Talikot Road.						
170	Improving the road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles Nos. 1 to 30, Bijapur Division ..	1,00,276	73,000				2,500
171	Improving the road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles Nos. 7 to 18, Bijapur Division ..	60,877	41,800				3,600

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* **CIVIL WORKS. Original Works.**	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget, Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bijapur-Bagewadi Road.						
172	Improving the road surface by providing soling and metalling, where necessary, and filling up the side widths on miles Nos. 1 to 26, Bijapur Division ..	1,06,739	89,000				3,300
	TOTAL—Communications (Road Development Account)			25,38,527	27,77,000	22,58,000	34,35,000
	MISCELLANEOUS.						
	.. ..						
	Total—Miscellaneous ..			675	....	....	....
	TOTAL—Original Works ..			39,39,110	46,02,700	37,37,000	47,23,900
	DETAILED ACCOUNT No. 50-B. **CIVIL WORKS. Repairs.**						
	B-Repairs—						
	Ordinary—						
	Northern Circle .. { Buildings				5,10,000		6,10,000
	{ Comm nications				7,40,000		8,88,000
	Central Circle .. .. { Buildings—*Charged*				*1,63,000*		*1,63,000*
	{ Buildings—Voted				2,43,000		2,92,000
	{ Communications				10,50,000		12,60,000
	Southern Circle.. .. { Buildings				1,19,000		1,43,000
	{ Communications				9,00,000		10,80,000
	Deccan Irrigation Circle .. { Buildings				40,000		50,000
	{ Communications				3,09,000		3,71,000
	Electrical Circle .. { Buildings—*Charged*				*40,000*		*40,000*
	{ Buildings—Voted				89,000		1,05,000
	Consulting Public Health Engineer to Government—Buildings ..				2,000		3,000
	Total—Repairs .. { *Charged* ..			*2,02,221*	*2,03,000*	*2,03,000*	*2,03,000*
	{ Voted ..			40,08,593	40,02,000	40,56,000	48,02,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.						
Secretariat.						
(a) Pay of Officers—						
Secretary and Deputy Secretaries ... ... *Charged* ...	*3*	*3*		*70,600*		*58,900*
Assistant Secretary and Assistant Engineer ... ... Voted ...	2	2		16,400		16,600
Architectural Adviser to Government (part-time) ... Voted ...	1	1		7,200		7,200
Total ... *Charged* ...			*67,178*	*70,600*	*63,000*	*58,900*
Total ... Voted ...			33,019	23,600	23,600	23,800
(b) Pay of Establishment—						
Superintendents, senior assistants, junior assistants, clerks, overseer stenographers and typists, etc.	50	58		1,26,600		1,40,900
Servants	15	16		4,400		4,700
Temporary establishment				22,500		8,900
Probable savings				....		—1,100
Total ... Voted ...			1,52,170	1,53,500	1,53,000	1,53,400
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*1,500*		*3,700*
Travelling allowance ... ... Voted ...				1,500		2,000
House-rent and other allowances... ... ... *Charged* ...				*1,300*		*2,400*
House-rent and other allowances... ... ... Voted ...				3,000		3,100
Total ... *Charged* ...			*4,650*	*2,800*	*7,000*	*6,100*
Total ... Voted ...			4,713	4,500	4,400	5,100
(d) Contingencies—						
Contract contingencies—						
Carriage of records				100		100
Purchase of books and periodicals				800		500
Other charges				900		900
Non-contract contingencies—						
Service postage and telegrams				3,200		3,200
Total ...Voted ...			4,348	5,000	5,000	4,700
Total, Secretariat ...			2,66,078	2,60,000	2,56,000	2,52,000
Charged ...			*71,828*	*73,400*	*70,000*	*65,000*
Voted ...			1,94,250	1,86,600	1,86,000	1,87,000
II—SPECIALIST OFFICERS.						
Electrical Engineer to Government.						
(a) Pay of Officers—						
Electrical Engineer to Government ... ... *Charged* ...	*1*	*1*		*25,600*		*25,800*
Total ... *Charged* ...			*24,393*	*25,600*	*25,600*	*25,800*
Total ... Voted ...			1,407	....	....	....
(b) Pay of Establishment—						
Clerks and draftsman	7	7		11,100		11,000
Servants	2	2		600		600
Temporary establishment				....		800
Total ... Voted ...			13,630	11,700	13,200	12,400
Carried over ...			39,430	37,300	38,800	38,200

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			39,430	37,300	38,800	38,200
I—SPECIALIST OFFICERS—*contd.*						
Electrical Engineer to Government—*contd.*						
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,600*		*2,500*
Travelling allowance ... ... Voted ...				200		2,200
House-rent and other allowances ... ... *Charged* ...				*1,100*		*1,100*
House-rent and other allowances ... ... Voted ...				400		400
Total ... *Charged* ...			*2,479*	*3,700*	*3,400*	*3,600*
Total ... Voted ...			3,842	600	5,300	2,600
(d) Contingencies—						
Non-contract contingencies—						
Miscellaneous office expenses ... ... Voted ...			540	500	500	600
Total—Electrical Engineer ...			46,291	42,100	48,000	45,000
Charged ...			*26,872*	*29,300*	*29,000*	*29,400*
Voted ...			19,419	12,800	19,000	15,600
EXECUTIVE.						
Electrical Division.						
(a) Pay of Officers—						
Executive Electrical Engineer and Electric Inspector ... Voted ...	1	1		5,300		5,650
Deputy and temporary Engineers ... Voted ...	3	3		14,300		15,650
Total ... Voted ...			17,628	19,600	22,700	21,300
(b) Pay of Establishment—						
Supervisors, Accountant, clerks, draftsman, Storekeeper, driver and ferro-typist	69	69		1,14,800		1,14,800
Servants	12	12		3,200		3,000
Temporary establishment				5,000		7,300
Total ... Voted ...			1,24,399	1,23,000	1,21,000	1,25,100
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...				19,200		22,000
House-rent and other allowances ... ... Voted ...				8,400		8,000
Total ... Voted ...			25,230	27,600	28,300	30,000
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,500		1,500
Service postage and telegrams				4,200		4,200
Books and periodicals				50		50
Carriage of records, etc.				200		200
Miscellaneous office expenses				500		500
Other charges				1,550		1,550
Total ... Voted ...			8,259	8,000	8,000	8,000
Total, Executive ... Voted ...			1,75,516	1,78,200	1,80,000	1,84,400
Grand Total, Electrical Branch ...			2,21,807	2,20,300	2,28,000	2,29,400
Charged ...			*26,872*	*29,300*	*29,000*	*29,400*
Voted ..			1,94,935	1,91,000	1,99,000	2,00,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*						
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri Sub-Division.						
(a) Pay of Officers—						
Assistant Engineer ... ... Voted ...	1	1	3,945	4,100	4,000	4,300
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			23,367	23,100	23,000	18,400
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			2,194	3,000	2,500	1,500
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,200		600
Books and periodicals				50		50
Carriage of records, etc.				100		100
Miscellaneous office expenses				340		400
Medicine and hospital charges				610		650
Other charges				500		700
Total .. Voted ...			3,246	2,800	2,500	2,500
Add—Supervision charges of the Consulting Public Health Engineer to Government .. .. *Charged* ..			*2,574*	*2,300*	*2,400*	*3,000*
.. Voted ..			4,927	7,000	7,000	4,000
Total ...			40,253	42,300	41,400	33,700
Charged ..			*2,574*	*2,300*	*2,400*	*3,000*
Voted ...			37,679	40,000	39,000	30,700
NORTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*23,400*		*24,600*
Assistant Engineer ... ... Voted ...	1	1		7,100		6,500
Total ... *Charged* ...			*22,210*	*23,400*	*23,400*	*24,600*
Voted ...			6,866	7,100	6,200	6,500
(b) Pay of Establishment—						
Overseer, Clerks and draftsman	12	12		16,380		16,080
Servants	7	7		2,020		2,020
Temporary establishment				2,800		3,700
Total ... Voted ...			25,182	21,200	21,300	21,800
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,700*		*3,840*
Voted ...				800		800
House-rent and other allowances ... ... *Charged* ...				*600*		*560*
Voted ...				4,600		4,500
Total ... *Charged* ...			*3,380*	*3,300*	*3,600*	*4,400*
Voted ...			5,940	5,400	5,500	5,300
(d) Contingencies—						
Contract contingencies				600		600
Non-contract contingencies—						
Miscellaneous office expenses				1,100		1,200
Total ... Voted ...			2,374	1,700	2,000	1,800
Total—Superintending Engineer ...			65,952	62,100	62,000	64,400
Charged ...			*25,590*	*26,700*	*27,000*	*29,000*
Voted ...			40,362	35,400	35,000	35,400

DETAILED ACCOUNT No. 500. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*						
CONSTRUCTION.						
IV—Executive.						
(a) Pay of officers—						
Executive Engineers ... ... *Charged* ..	5	4		*76,400*		*65,200*
Assistant Engineers and Deputy Engineers Voted ..	19	18		80,100		1,03,000
Total ... *Charged* ...			*62,542*	*76,400*	*66,600*	*65,200*
Total ... Voted ...			99,358	80,100	94,000	1,03,000
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers, etc. ...	191	191		2,73,200		2,55,800
Chowkidars, etc.	38	38		14,300		14,400
Servants	42	42		8,500		8,700
Temporary establishment				42,500		41,100
Total ... Voted ...			3,33,156	3,38,500	3,30,000	3,20,000
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*9,700*		*7,460*
Travelling allowance ... ... Voted ...				50,700		54,600
House-rent and other allowances ... ... *Charged* ...				*1,300*		*1,340*
House-rent and other allowances ... ... Voted ...				20,700		18,400
Total ... *Charged* ...			*9,933*	*11,000*	*8,400*	*8,800*
Total ... Voted ...			70,370	71,400	74,000	73,000
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,700		1,700
Service postage and telegrams				13,000		14,150
Books and periodicals				300		250
Carriage of records				1,500		1,600
Miscellaneous office expenses				6,500		4,300
Other charges				7,000		11,000
Pay of inferior servants				2,400		2,000
Total .... Voted ..			35,605	32,400	36,000	35,000
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—8,764	—11,400	—9,000	—11,400
Total, Executive ...			6,02,200	5,98,400	6,00,000	5,93,600
Charged ...			*72,475*	*87,400*	*75,000*	*74,000*
Voted ...			5,29,725	5,11,000	5,25,000	5,19,600
GRAND TOTAL—Northern Circle ...			6,68,152	6,60,500	6,62,000	6,58,000
Charged ...			*98,065*	*1,14,100*	*1,02,000*	*1,03,000*
Voted ...			5,70,087	5,46,400	5,60,000	5,55,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
CENTRAL CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*24,700*		*25,800*
Assistant Engineer ... ... Voted ...	1	1		7,300		7,600
Total ... *Charged* ...			*23,278*	*24,700*	*24,700*	*25,800*
Total ... Voted ...			4,657	7,300	7,300	7,600
(b) Pay of Establishment—						
Overseer, Clerks and draftsman	13	13		18,100		18,200
Servants	7	7		1,500		1,500
Temporary establishment				4,900		4,800
Total ... Voted ...			24,569	24,500	24,500	24,500
(c) Allowances, etc.						
Travelling Allowance ... ... *Charged* ...				*2,400*		*2,400*
Travelling Allowance ... ... Voted ...				2,000		2,000
Total ... *Charged* ...			*2,520*	*2,400*	*2,400*	*2,400*
Total ... Voted ...			1,766	2,000	2,000	2,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,300		1,300
Books and periodicals				150		150
Carriage of records				200		250
Miscellaneous office expenses				250		200
Other charges				1,500		1,500
Total ... Voted ...			3,340	3,400	3,400	3,400
Total, Superintending Engineer ...			60,130	64,300	64,300	65,700
Charged ...			*25,798*	*27,100*	*27,100*	*28,200*
Voted ...			34,332	37,200	37,200	37,500
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*4*		*52,300*		*54,300*
Assistant Engineers and Deputy Engineers ... Voted ...	16	16		92,700		1,01,100
Total ... *Charged* ...			*30,457*	*52,300*	*49,000*	*54,300*
Total ... Voted ...			1,05,152	92,700	1,08,000	1,01,100
Carried over ...			1,35,609	1,45,000	1,57,000	1,55,400

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,35,609	1,45,000	1,57,000	1,55,400
CONSTRUCTION—contd.						
IV—Executive—contd.						
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	220	218		2,92,400		2,76,000
Chowkidars, etc....	20	19		3,600		3,500
Servants	61	60		11,000		11,000
Temporary establishment				47,800		47,000
Total ... Voted ...			3,60,267	3,54,800	3,43,800	3,37,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*7,100*		*7,500*
Voted ...				67,200		64,980
House-rent and other allowances ... ... Voted ...				500		520
Total ... *Charged* ...			*4,266*	*7,100*	*6,500*	*7,500*
Voted ...			64,357	67,700	62,000	65,500
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				35		35
Service postage and telegrams				12,600		12,600
Books and periodicals				300		300
Carriage of records				2,500		2,500
Miscellaneous office expenses				7,000		7,000
Other charges				2,865		2,865
Pay of inferior servants				2,700		2,700
Total ... Voted ...			28,549	28,000	28,000	28,000
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department .. Voted ..			....	....	....	—2,600
Total, Executive ...			5,93,048	6,02,600	5,97,300	5,91,300
Charged ...			*34,723*	*59,400*	*55,500*	*61,800*
Voted ...			5,58,325	5,43,200	5,41,800	5,29,500
GRAND TOTAL—Central Circle ...			6,53,178	6,66,900	6,61,600	6,57,000
Charged ...			*60,521*	*86,500*	*82,600*	*90,000*
Voted ...			5,92,657	5,80,400	5,79,000	5,67,000
SOUTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*22,500*		*23,700*
Assistant Engineer .. .. Voted ...	1	1		2,400		4,300
Total ... *Charged* ...			*21,281*	*22,500*	*22,500*	*23,700*
Voted ...			3,924	2,400	3,300	4,300
Carried over ...			25,205	24,900	25,800	28,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			25,205	24,900	25,800	28,000
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Payof Establishment—						
Overseers, Clerks and draftsmen	12	11		16,480		15,180
Chowkidar	1	1		180		180
Servants	6	6		1,140		1,140
Temporary establishment				1,600		1,800
Total...Voted ...			20,414	19,400	18,800	18,300
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,400*		*2,400*
Voted ...				1,000		1,200
Total ... *Charged* ...			*2,465*	*2,400*	*2,500*	*2,400*
Voted ...			1,419	1,000	1,000	1,200
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				700		700
Books and periodicals				80		80
Carriage of records				200		200
Miscellaneous office expenses				250		250
Other charges				350		450
Pay of inferior servants				120		120
Total—Voted ...			2,222	1,700	1,900	1,800
Total—Superintending Engineer ...			51,725	49,400	50,000	51,700
Charged ...			*23,746*	*24,900*	*25,000*	*26,100*
Voted ...			27,979	24,500	25,000	25,600
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*5*	*4*		*56,800*		*46,900*
Assistant Engineers and Deputy Engineers ... Voted ...	17	17		84,100		89,000
Total ... *Charged* ...			*32,595*	*56,800*	*40,000*	*46,900*
Voted ...			1,07,252	84,100	91,000	89,000
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	175	178		2,12,380		2,14,240
Chowkidars, etc.	22	22		3,760		3,800
Servants	44	44		7,860		7,860
Temporary establishment				35,600		34,300
Total...Voted ...			2,64,056	2,59,600	2,56,000	2,60,200
Carried over ...			4,03,903	4,00,500	3,87,000	3,96,100

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			4,03,903	4,00,500	3,87,000	3,96,100
CONSTRUCTION—*concld.*						
IV—Executive—*concld.*						
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*9,300*		*7,000*
Voted ...				62,400		62,100
House-rent and other allowances ... ... Voted ...				300		300
Total ... *Charged* ...			*5,540*	*9,300*	*8,000*	*7,000*
Voted ...			59,605	62,700	57,400	62,400
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				700		700
Service postage and telegrams				11,000		11,000
Books and periodicals				200		200
Carriage of records				2,300		2,300
Miscellaneous office expenses				4,000		4,000
Other charges				2,700		2,150
Pay of inferior servants				1,300		1,050
Total ... Voted ...			20,599	22,200	21,700	21,400
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ... Voted ...			—4,129	—7,100	—4,100	—6,000
Total—Executive ...			4,85,518	4,87,600	4,70,000	4,80,900
Charged ...			*38,135*	*66,100*	*48,000*	*53,900*
Voted ...			4,47,383	4,21,500	4,22,000	4,27,000
GRAND TOTAL—Southern Circle ...			5,37,243	5,37,000	5,20,000	5,32,600
Charged ...			*61,831*	*91,000*	*73,000*	*80,000*
Voted ...			4,75,362	4,46,000	4,47,000	4,52,600
DECCAN IRRIGATION CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*23,400*		*24,700*
Assistant Engineer ... ... Voted ...	1	1		6,600		6,000
Total ... *Charged* ..			*22,695*	*23,400*	*32,600*	*24,700*
Voted ...			6,152	6,600	6,600	6,000
(b) Pay of Establishment—						
Overseers, clerks and draftsman	16	*16*		18,450		19,160
Servants	7	7		1,550		1,540
Temporary establishment				4,500		2,800
Total...Voted ...			21,132	24,500	24,400	23,500
Carried over ...			49,979	54,500	63,600	54,200

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
DECCAN IRRIGATION CIRCLE—*concld.*			Rs.	Rs.	Rs.	Rs.
III—Superintending Engineer—*concld.*						
Brought forward ...			49,979	54,500	63,600	54,200
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,400*		*2,400*
Voted ...				1,000		1,000
Total ... *Charged* ...			*2,357*	*2,400*	*2,400*	*2,400*
Voted ...			1,193	1,000	1,000	1,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,650		1,650
Books and periodicals				200		200
Carriage of records, etc.				475		400
Other charges				675		550
Total...Voted ...			2,688	3,000	3,000	2,800
Total, Superintending Engineer ...			56,217	60,900	70,000	60,400
Charged ...			*25,052*	*25,800*	*35,000*	*27,100*
Voted ...			31,165	35,100	35,000	33,300
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*4*	*3*		*62,200*		*46,200*
Assistant Engineers and Deputy Engineers ... Voted ...	15	15		85,000		83,700
Total ... *Charged* ...			*45,552*	*62,200*	*39,000*	*46,200*
Voted ...			86,782	85,000	86,000	83,700
(b) Pay of Establishment—						
Supervisors, overseers, clerks, accountants, draftsmen and store-keepers ...	179	181		2,62,200		2,49,000
Chowkidars, etc.	28	28		4,900		4,900
Servants	59	61		11,000		11,300
Temporary establishment				86,000		85,400
Total ... Voted ...			3,58,415	3,64,100	3,52,000	3,50,600
(c) Allowances, etc.—						
Travelling allowance, etc. ... ... *Charged* ...				*8,600*		*6,100*
Voted ...				54,700		57,300
Total ... *Charged* ...			*6,838*	*8,600*	*5,000*	*6,100*
Voted ...			56,066	54,700	55,600	57,300
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				500		500
Service postage and telegrams				11,800		11,800
Books and periodicals				350		350
Carriage of records, etc.				3,000		3,000
Miscellaneous Office expenses				5,200		5,200
Other charges				5,150		3,750
Pay of inferior servants				1,500		1,500
Total ... Voted ...			25,932	27,500	26,400	26,100
Total—Executive ...			5,79,585	6,02,100	5,64,000	5,70,000
Charged ...			*52,390*	*70,800*	*44,000*	*52,300*
Voted ...			5,27,195	5,31,300	5,20,000	5,17,700
Grand Total, Deccan Irrigation Circle ...			6,35,802	6,63,000	6,34,000	6,30,400
Charged ...			*77,442*	*96,600*	*79,000*	*79,400*
Voted ...			5,58,360	5,66,400	5,55,000	5,51,000

DETAILED ACCOUNT No. 50-C.

CIVIL WORKS.

Establishment.

		Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
				Rs.	Rs.	Rs.	Rs.
Establishment—Central Road Fund—							
Total, Establishment—Central Road Fund				7,055	....	....	....
	Charged ...			*5,301*	....	....	....
	Voted ...			1,754	....	....	....
Provision for Officiating pay of the officers of the Bombay Service of Engineers acting as Executive Engineers and subordinates holding Sub-Divisional charges ..	Voted ..				34,300	....	4,600
Fees for professional examinations of Assistant Executive and Assistant Engineers.	Voted ...				300	....	300
Provision for appointments to the Bombay Service of Engineers, Class I	Voted ...				9,000	....	....
Provision for appointments to Bombay Service of Engineers, Class II	Voted ..				15,000	....	20,000
Probable savings on account of leave allowances to be paid in England, etc.	*Charged* ...				....	....	*—7,800*
Provision for leave and training reserve for Divisional Accountants	Voted ..				8,000	....	5,700
Share of cost of establishment of the Consulting Surveyor to Government for work done in connection with the acquisition of land at Poisar for widening the bridge at Ghodbandar	Voted ...			1,000	900	900	1,100
Lump sum charges creditable to other Governments, Departments, etc.—							
Establishment charges payable to District Local Boards on account of Provincial Works carried out by them	Voted ..			13,934	14,000	12,100	15,000
Charges debited to "70-Capital Outlay" in 1938-39 withdrawn during 1939-40.	*Charged* ..			*84*	....	....	....
	Voted ..			558	....	....	....
Total, Charges in India ...				30,45,145	31,31,500	30,15,000	30,32,000
	Charged ...			*4,04,568*	*4,93,200*	*4,38,000*	*4,42,000*
	Voted ..			26,40,577	26,38,300	25,77,000	25,90,000
Charges in England—							
(*a*) Leave salaries and deputation pay—							
High Commissioner for India	*Charged* ...				....		*8,680*
	Voted ...				5,200		....
(*b*) Sterling overseas pay—(Ordinary)—							
High Commissioner for India	*Charged* ..				*41,700*		*36,520*
(*c*) Family payments in England	*Charged* ...				....		*12,800*
(*d*) Other Charges	Voted ..				....		700
Total, Charges in England ...				95,530	46,900	49,000	58,700
	Charged ...			*87,520*	*41,700*	*49,000*	*58,000*
	Voted ...			8,010	5,200	....	700
Loss or gain by exchange—							
Establishment	*Charged* ...			*386*	....	*86*	....
	Voted ...			33	....	....	....
Rounding	*Charged* ..			....	....	*—86*	....
Grand Total—Ordinary establishment charges in India and England ...				31,41,094	31,78,400	30,64,000	30,90,700
	Charged ...			*4,92,474*	*5,34,900*	*4,87,000*	*5,00,000*
	Voted ...			26,48,620	26,43,500	25,77,000	25,90,700

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Establishment charges recoverable from other Governments, Departments, etc.—					
(*a*) Other Departments	Voted ...		—14,900		—15,500
(*b*) Secretariat charges on works carried out by the Poona Water Works Sub-Division and on works in connection with the Village Water Supply Schemes	Voted ...		—12,900		—12,700
(*c*) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...		—100		....
(*d*) Secretariat charges on works debitable to the head "70, Capital Outlay"	Voted ...		—100		—200
(*e*) Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer and full cost of pay and allowances of one overseer and a clerk debitable to the head "80, B. D. S."	*Charged* ...		—*3,200*		....
	Voted ...		—5,900		....
(*f*) Amount debitable to the head "13—other taxes and duties" on account of the pay of the Electric Inspector (together with overhead charges)	Voted ..		—86,000		—86,000
(*g*) District Local Boards	Voted ...		—2,300		—300
(*h*) Charges for review of projects	Voted ...		—11,600		—6,800
(*i*) Contribution works	Voted ...		—64,500		—54,000
(*j*) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...		—35,000		—37,000
(*k*) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...		—200		—200
(*l*) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...		—*35,000*		—*32,000*
	Voted ...		—1,47,000		—1,41,000
(*m*) Establishment charges on works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...		—*3,000*		—*4,000*
	Voted ...		—12,000		—16,000
(*n*) Establishment charges on works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...		—*1,000*		—*1,000*
	Voted ...		—4,000		—3,000
(*o*) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...		—2,16,000		—1,98,000
Total—Establishment charges recoverable from other Governments, Departments, etc.		—4,40,839	—6,54,700	—6,39,000	—6,07,700
	Charged ...	—*36,375*	—*42,200*	—*37,000*	—*37,000*
	Voted ...	—4,04,464	—6,12,500	—6,02,000	—5,70,700
Grand Total—Net ordinary establishment charges in India and England		27,00,255	25,23,700	24,25,000	24,83,000
	Charged ...	*4,56,099*	*4,92,700*	*4,50,000*	*4,63,000*
	Voted ...	22,44,156	20,31,000	19,75,000	20,20,000

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Distribution of the Establishment charges.					
1. XVII—Irrigation, etc.	*Charged* ..	*63,987*	*55,000*	*56,000*	*50,000*
	Voted ..	3,84,498	2,25,000	2,40,000	2,20,000
2. 18—Other revenue expenditure, etc.	*Charged* ..	*13,146*	*1,600*	*1,200*	*1,000*
	Voted ..	71,478	6,000	5,000	5,000
3. 50—Civil Works	*Charged* ..	*3,22,031*	*3,94,000*	*3,41,700*	*3,52,000*
	Voted ..	16,16,535	16,29,000	15,10,000	15,30,000
4. 51—Bombay Development Scheme	*Charged* ..	*20,858*	*28,000*	*24,000*	*20,000*
	Voted ..	79,340	1,14,000	1,05,000	88,000
5. XLI—Receipts from Electricity Schemes—*Deduct* working expenses	*Charged* ..	*519*	*400*	*300*	*400*
	Voted ..	903	1,000	1,500	1,600
6. 53—Capital outlay on Electricity Schemes met out of Revenue.	*Charged* ..	*29,969*	*400*	*300*	*100*
	Voted ..	59,629	1,000	1,500	400
7. 68—Construction of Irrigation, etc.	*Charged* ..	*5,589*	*13,300*	*9,800*	*9,000*
	Voted ..	31,773	55,000	43,000	41,000
8. 80—Bombay Development Scheme	*Charged* ..	....	....	*1,700*	*7,000*
	Voted ..	....	....	7,000	32,000
9. 81—Civil Works	*Charged* ..	....	....	*15,000*	*23,500*
	Voted ..	....	....	62,000	1,02,000
	Total ..	27,00,255	25,23,700	24,25,000	24,83,000
	Charged ..	*4,56,099*	*4,92,700*	*4,50,000*	*4,63,000*
	Voted ..	22,44,156	20,31,000	19,75,000	20,20,000

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle		67,000		67,000
	Central Circle		57,000		57,000
	Southern Circle		57,000		57,000
	Deccan Irrigation Circle		25,000		25,000
	Electrical Circle		9,000		9,000
	Consulting Public Health Engineer to Government		10,000		10,000
	Total ..		2,25,000		2,25,000
	Deduct—Transfers—				
	Central Heads .. (at percentage rate)		....		....
	Provincial Road Fund .. (at percentage rate)		—27,000		—25,000
	Other Provincial Heads (pro-rata)		—45,000		—53,000
	Net Total	1,69,759	1,53,000	1,63,000	1,47,000
	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.				
	Voted (Ordinary).				
1	Grants to local boards for local public works—				
	(*a*) Commissioner, Northern Division				
	(*b*) Commissioner, Central Division		6,26,000		7,96,000
	(*c*) Commissioner, Southern Division				
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits		500		500
3	Grants-in aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency		874		....
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department		25,000		25,000
5	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..		200		200
6	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Rs.				
	Superintending Engineer, Northern Circle 26,000				
	Do. do. Central Circle 9,861		27,337		39,211
	Do. do. Southern Circle 3,350				
7	Grant-in-aid on account of current repairs to the Lady Doctor's quarters in the compound of the Civil Hospital, Godhra		89		89
		8,94,669	6,80,000	7,38,000	8,61,000
	Voted (Road Development Account).				
8	Grant-in-aid to the District Local Board, Surat, for improvements to the Dungri-Untadi Road		3,000		....
9	Grant-in-aid to the District Local Board, Broach, for improvements to the Bhesli-Broach Road		1,00,000		93,000
10	Grant-in-aid to the District Local Board, Poona, for improvements to the road from Dehu to Alandi	....	....	....	14,000
11	Grant-in-aid to the District Local Board, Nasik, for providing a culvert over the river at Lonawadi in mile No. 2/3, mileage from Pimpalgaon ..				15,000
		1,45,534	1,03,000	1,91,000	1,22,000
	Charged.				
12	Grant-in-aid for maintenance and special repairs to electric installation in the Deccan College Research Institute at Poona and the three residential buildings attached to it	*8,344*	*180*	*2,000*	*5,000*
	Total .. *Charged*	*8,344*	*180*	*2,000*	*5,000*
	Total .. Voted (Ordinary)	8,94,669	6,80,000	7,38,000	8,61,000
	Total .. Voted (Road Development Account)	1,45,534	1,03,000	1,91,000	1,22,000

Item No.	DETAILED ACCOUNT No. 50-F. CIVIL WORKS. Suspense.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....		300		....
	Consulting Public Health Engineer to Government ..	....	....		4,300		5,000
	Superintending Engineer, Deccan Irrigation Circle ..	....	....		3,000		....
	Electrical Engineer to Government	....	....		300		300
2	London stores	....	....		....		....
3	Other suspense accounts—						
	Superintending Engineer, Central Circle	....	....		1,900		....
	Electrical Engineer to Government	....	....		200		200
	TOTAL ..	....	....	—26,458	10,000	21,000	5,500

51-BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
1-Original Works	....	1,93,602	42,000	61,000	28,300
2-Repairs	51A.	5,13,556	5,92,000	5,10,000	5,42,000
3-Establishment .. .. .. *Charged** ..	....	*23,156*	*28,000*	*24,000*	*20,000*
3-Establishment .. .. .. Voted* ..	....	2,40,768	2,37,900	2,24,000	2,06,700
4-Tools and Plant	....	7,807	11,000	11,000	8,000
Rounding .. Voted ..	....	....	+100	....	....
TOTAL ..		9,78,889	9,11,000	8,30,000	8,05,000
Charged ..		*23,156*	*28,000*	*24,000*	*20,000*
Voted ..		9,55,733	8,83,000	8,06,000	7,85,000

* For the purposes of Appropriation Accounts the *pro-rata* charges will be watched under the head "50—Civil Works", *vide* foot-note on page 410.

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-Original Works—						
(a) Land acquisition expenditure including law charges in connection with Suburban Schemes (in charge of the Revenue Department)				2,000		1,600
(b) Other works (in charge of the Public Works Department)—						
(i) Improvements to Development Department Chawls				13,500		
(ii) Miscellaneous small works in connection with Suburban and Industrial Housing Schemes				23,400		17,600
(iii) Maintenance of anti-malarial measures, etc., in Blocks I, II and VII				3,100		3,100
(iv) Providing electric lights in the rooms of the Development Department Chawls, Bombay (2 chawls at Worli and 1 chawl each at Sewri, Naigaum and DeLisle Road) ..						6,000
Total ..			1,93,602	42,000	61,000	28,300
2-Repairs—			5,13,556	5,92,000	5,10,000	5,42,000
Total, Original Works and Repairs ..			7,07,158	6,34,000	5,71,000	5,70,300

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
3-Establishment—					
(1) Revenue establishment of chawls—					
(a) Pay of officers	*Charged*	*2,298*	....		....
	Voted	4,290	4,300		4,600
(b) Pay of establishment	Voted	92,632	96,200		93,200
(c) Allowances, etc.	Voted	13,504	12,500		12,000
(d) Contingencies :					
Service postage and telegrams		3,067	100		500
Telephone charges			200		100
Books and periodicals			300		210
Electric charges			200		20
Law charges			300		200
Other charges			900		439
Grant of subsidy to the B.E.S.T. Co. for the Worli Omnibus Service ..					2,331
	Total ..	1,15,791	1,15,000	1,10,000	1,13,700
	Charged ..	*2,298*	....	....	....
	Voted ..	1,13,493	1,15,000	1,10,000	1,13,700
(2) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*20,858*	*23,000*	*24,000*	*20,000*
	Voted ..	79,340	1,14,000	1,05,000	88,000
(3) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	147	200	200	200
(4) Brokerage charges (Revenue Department)	Voted ..	47,788	6,000	6,000	2,500
(5) Advertisement and demarcation survey charges	Voted ..	....	2,700	2,800	2,300
TOTAL, Establishment ..		2,63,924	2,65,900	2,48,000	2,26,700
	Charged ..	*23,156*	*23,000*	*24,000*	*20,000*
	Voted ..	2,40,768	2,37,900	2,24,000	2,06,700

53-CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
Bhatgar Electricity Scheme.						
Works			2,76,809	8,000	8,000	2,000
Establishment charges	*Charged** ..	53A	*29,969*	*400*	*300*	*100*
	Voted ..		59,629	1,000	1,500	400
Tools and Plant charges			5,010	200	100	100
Rounding	*Charged* ..			*+600*	*+700*	*—100*
	Voted ..			—200	—600	+500
	Total ..		3,71,417	10,000	10,000	3,000
	Charged ..		*29,969*	*1,000*	*1,000*	..
	Voted ..		3,41,448	9,000	9,000	3,000

*For the purposes of Appropriation Accounts these charges will be watched under the head " 50—Civil Works ", *vide* foot-note on page 410.

Item No.	DETAILED ACCOUNT No. 53-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1-Original Works—						
	Extending the power supply line from Wing to Nasrapur and from Shirwal to Padegaon, Lonand and Nira ..	1,16,170	1,10,000				2,000
	2-Establishment charges .. .. *Charged* ..						*100*
	2-Establishment charges .. .. Voted ..						400
	3-Tools and Plant Charges						100
	Total ..			3,71,417	9,600	9,900	2,600
	Charged ..			*29,969*	*400*	*300*	*100*
	Voted ..			3,41,448	9,200	9,600	2,500

54-FAMINE.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF—					
A—Salaries and establishments	*Charged* ..	*25*	....	....	....
	Voted ..	1,987	3,500	5,000	3,000
B—Relief Works	Voted ..	5,733	1,000	8,000	....
D—Gratuitous Relief	Voted ..	13,291	12,500	20,000	57,000
E—Miscellaneous	Voted ..	44,770	33,000	67,000	15,000
Total—54-A, Famine Relief	*Charged* ..	*25*	....	....	....
	Voted ..	65,781	50,000	1,00,000	75,000
54-B, TRANSFERS TO FAMINE RELIEF FUND ..	*Charged* ..	....	....	....	....
GRAND TOTAL ..		65,806	50,000	1,00,000	75,000
	Charged ..	*25*	....	....	....
	Voted ..	65,781	50,000	1,00,000	75,000

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
A-SUPERANNUATION AND RETIRED ALLOWANCES ..	*Charged* ..		*3,72,958*	*3,77,000*	*4,65,000*	*4,40,000*
	Voted ..	55-A	83,16,910	86,50,000	86,50,000	91,00,000
B-COMPASSIONATE ALLOWANCES	*Charged* ..		*4,901*	*5,000*	*5,000*	*5,000*
	Voted ..	55-B	56,565	55,000	62,000	55,000
C-GRATUITIES	*Charged* ..		*520*	....		....
	Voted ..	55-C	19,960	21,000	21,000	20,000
D-PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS ..	*Charged* ..		*10,541*	*11,000*	*11,000*	*11,000*
E-COVENANTED CIVIL SERVICE PENSIONS	*Charged* ..	55-E	*1,05,556*	*1,05,000*	*1,06,000*	*1,06,000*
F-GOVERNMENT CONTRIBUTION PAYABLE UNDER THE I.C.S. FAMILY PENSION RULES	*Charged* ..		*3,967*	*2,000*	*2,000*	*2,000*
G-DONATIONS TO SERVICE FUNDS	Voted ..		20,396	19,000	21,000	22,000
H-DONATIONS TO PROVIDENT FUNDS	*Charged* ..		*4,383*	*4,000*	*4,000*	*3,000*
	Voted ..	55-H	17,127	20,000	18,000	17,000
I-EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL	*Charged* ..		*4,49,369*	*4,66,000*	*4,63,000*	*4,78,000*
	Voted ..	55-I	7,55,517	8,45,000	8,48,000	9,45,000
J-CHARGES IN ENGLAND	*Charged* ..		*22,68,051*	*23,00,000*	*23,20,560*	*23,12,400*
	Voted ..	55-J	2,82,467	3,00,000	3,00,000	3,20,000
K-LOSS OR GAIN ON EXCHANGE	*Charged* ..		*8,850*	....	*4,000*	....
	Voted ..		1,121	....	1,000	....
L-CONTRIBUTION FOR PENSIONS AND GRATUITIES OF OFFICERS OF JOINT CADRE ESTABLISHMENT ..	*Charged* ..		*5,274*	*2,200*	*4,000*	....
M-*Deduct*—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS	*Charged* ..		*—3,34,776*	*—3,40,000*	*—3,54,000*	*—3,40,000*
	Voted ..		—2,69,736	—2,90,000	—3,20,000	—2,90,000
N-*Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS	*Charged* ..		*—9,144*	*—6,000*	*—6,000*	*—5,400*
	Voted ..	55-N	—52,568	—25,000	—26,000	—24,000
ROUNDING	*Charged* ..		....	*—200*	*+440*	....
	TOTAL ..		1,20,38,209	1,25,21,000	1,26,00,000	1,31,77,000
	Charged ..		*28,90,450*	*29,26,000*	*30,25,000*	*30,12,000*
	Voted ..		91,47,759	95,95,000	95,75,000	1,01,65,000

DETAILED ACCOUNT No. 55A. A—SUPERANNUATION AND RETIRED ALLOWANCES.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court—	*Charged*	*98,401*	*1,04,000*		*1,10,000*
A-(2) Contribution payable to the Central Government in respect of pensions of—					
(*i*) High Court Judges—	*Charged*	*20,800*	*21,000*		*21,000*
(*ii*) Officers appointed by the Secretary of State, etc.—	*Charged*	*2,51,050*	*2,52,000*		*3,06,000*
A-(3) Superannuation and retired allowances—	*Charged*	*2,707*	....		*3,000*
	Voted	83,16,910	86,50,000		91,00,000
Ttoal	*Charged*	*3,72,958*	*3,77,000*	*4,65,000*	*4,40,000*
	Voted	83,16,910	86,50,000	86,50,000	91,00,000

DETAILED ACCOUNT No. 55B. B—COMPASSIONATE ALLOWANCES.					
B-(1) Compassionate allowances—					
(*i*) Compassionate allowances to officers and servants of the High Court—	*Charged*	*1,640*	*1,400*		*1,600*
(*ii*) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.—	*Charged*	*2,700*	*2,700*		*2,700*
(*iii*) Other compassionate allowances—	*Charged*	....	*900*		*700*
	Voted	12,988	12,000		13,000
B-(2) Miscellaneous allowances and rewards—	*Charged*	*557*	....		....
	Voted	41,507	40,000		40,000
B-(3) Compassionate Fund Allowances—	*Charged*	*4*	....		....
	Voted	1,520	2,000		2,000
B-(4) Compensation under the Workmen's Compensation Act—	Voted	550	1,000		....
Total	*Charged*	*4,901*	*5,000*	*5,000*	*5,000*
	Voted	56,565	55,000	62,000	55,000

DETAILED ACCOUNT No. 55-C. C-Gratuities.					
Gratuities	*Charged*	*520*	....		....
	Voted	10,537	13,000		12,000
Compassionate gratuities	Voted	566	1,000		1,000
Compassionate Fund gratuities	Voted	8,857	7,000		7,000
Total	*Charged*	*520*	....	....	....
	Voted	19,960	21,000	21,000	20,000

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Accounts, 1939–40.	Budget Estimate, 1940-41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(*i*) High Court Judges	*1,111*	*1,000*		*1,000*
(*ii*) Retired members of the I.C.S.	*1,04,445*	*1,04,000*		*1,05,000*
Total.. *Charged* ..	*1,05,556*	*1,05,000*	*1,06,000*	*1,06,000*
DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Donations to Provident Funds.				
H-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. .. *Charged* ..	*4,383*	*4,000*		*3,000*
H-(2) Donations to Provident Funds .. .. .. Voted ..	17,127	20,000		17,000
Total .. *Charged* ..	*4,383*	*4,000*	*4,000*	*3,000*
Total .. Voted ..	17,127	20,000	18,000	17,000
DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Equated payments of commuted value of Pensions transferred from Capital.				
I-(1) Principal .. .. *Charged* ..	*65,302*	*75,000*	*72,000*	*82,000*
.. Voted ..	7,55,517	8,45,000	8,48,000	9,45,000
I-(2) Interest .. .. *Charged* ..	*3,84,067*	*3,91,000*	*3,91,000*	*3,96,000*
Total .. *Charged* ..	*4,49,369*	*4,66,000*	*4,63,000*	*4,78,000*
Total .. Voted ..	7,55,517	8,45,000	8,48,000	9,45,000
DETAILED ACCOUNT No. 55-J. SUPERANNUATION ALLOWANCES AND PENSIONS. J-Charges in England.				
J-(1) Secretary of State for India—				
(*i*) Contribution payable to the Central Government in respect of penions paid by the India office .. .. .. *Charged* ..	*3,05,468*	*3,04,000*	*3,04,000*	*3,04,000*
J-(2) High Commissioner for India—				
(*a*) Contribution payable to the Central Government in respect of— (*i*) Pensions of officers appointed by the Secretary of State etc.— .. *Charged* ..	*19,48,424*	*19,78,000*	*19,78,000*	*20,00,000*
(*ii*) Pensions under the I. C. S. Family Pension Rules .. .. *Charged* ..	*14,159*	*18,000*	*38,560*	*8,400*
(*b*) Other pensions .. .. Voted ..	2,82,467	3,00,000	3,00,000	3,20,000
Total .. *Charged* ..	*22,68,051*	*23,00,000*	*23,20,560*	*23,12,400*
Total .. Voted ..	2,82,467	3,00,000	3,00,000	3,20,000

DETAILED ACCOUNT No. 55-N. SUPERANNUATION ALLOWANCES AND PENSIONS. N-Deduct—Pensionary charges transferred to Commercial Departments.		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
"XVII"	*Charged* ..		—*4,700*	—*5,000*	—*4,500*
	Voted ..		—19,300	—21,500	—19,800
"18"	*Charged* ..		—*100*	—*100*	—*100*
	Voted ..		—600	—600	—500
"33"	*Charged* ..		—*1,000*	—*1,000*	—*800*
	Voted ..		—5,000	—4,000	—3,700
For rounding ..	*Charged* ..		—*200*	+*100*	....
	Voted ..		—100	+100	....
TOTAL ..	*Charged* ..	—*9,144*	—*6,000*	—*6,000*	—*5,400*
	Voted ..	—52,568	—25,000	—26,000	—24,000
55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES					
Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 497	*Charged* ..	*503*	....	....	....
	Voted ..	2,860	....	....	....
TOTAL ..		3,363	....	....	....

56-STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery offices and stores	56-A	1,05,765	1,05,400	1,09,000	1,07,900
B-Purchase of stationery stores	56-B	5,98,558	6,70,700	9,00,000	7,96,700
C-Stationery supplied by other Governments		248	500	500	500
D-*Deduct*—Value of Stationery supplied to other Governments and paying Departments		—2,629	—500	—500	—500
Lump provision for high prices due to the war		....	1,25,000	....	....
II-Printing—					
E-Government presses	56-E	5,63,940	6,45,700	6,92,000	7,06,200
F-Printing at private presses	56-F	720	700	1,000	800
G-Cost of printing work done by other Governments		185	500	500	500
H-*Deduct*—Cost of printing work done for other Governments and paying departments		—2,747	—1,000	—2,500	—1,300
I-Charges in England	56-I	3,275	28,520	33,200	27,640
J-Loss or gain by exchange		45	....	78	....
Rounding			+480	—278	—440
TOTAL .. Voted ..		12,67,360	15,76,000	17,33,000	16,38,000

STATIONERY AND PRINTING. I-Stationery.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
DETAILED ACCOUNT No. 56A.			Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	10,740	11,500	13,000	12,200
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33		49,141		49,763
Servants (14—60)	29	29		9,559		9,587
Leave salary				2,000		2,250
Probable savings				....		....
Total ..			63,688	60,700	61,000	61,600
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				350		600
House-rent and other allowances				1,350		1,500
Total ..			1,730	1,700	2,000	2,100
A-1 (4) Contingencies—						
Contract contingencies—						
Packing charges				6,000		6,000
Cart and coolie hire				1,800		1,800
Steamer freight				4,000		4,000
Other charges				2,200		2,200
Non-Contract contingencies—						
Service, postage and telegrams				14,000		14,500
Pay of inferior servants				2,150		2,160
Special contingencies				1.350		1,340
Total ..			29,607	31,500	33,000	32,000
Total, Stationery Office .. Voted ..			1,05,765	1,05,400	1,09,000	1,07,900
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores			5,98,558	6,70,000		7,96,000
B-(2) Customs duty			....	700		700
Total, Purchase of Stationery Stores .. Voted ..			5,98,558	6,70,700	9,00,000	7,96,700

STATIONERY AND PRINTING. II-Printing.	Strength. 1940-41	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES.						
E-1 Government Central Press, Bombay			4,29,764	4,12,800	4,38,500	4,54,600
E-2 Alienation Department Printing Press, Poona			2,490	2,600	2,500	2,700
E-3 Jail Press			1,31,686	1,35,700	1,57,000	1,50,400
E-4 Government Photozincographic Press			....	94,600	94,000	98,500
TOTAL, Government Presses .. Voted ..			5,63,940	6,45,700	6,92,000	7,06,200
DETAILED ACCOUNT No. 56-E.						
E-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.						
E-1 (1) Pay of Officers—						
Manager (450—650)	1	1		6,300		6,580
Leave salary				....		20
Total ..			7,820	6,300	6,000	6,600
E-1 (2) Pay of Establishment—						
Operatives (12—70)	134	134		48,201		49,328
Branch supervision (40—400)	10	10		18,915		18,881
Auxiliaries (21—160)	29	29		12,353		12,476
Reading branch (29—220)	69	69		54,277		54,668
Piece & Task work establishment				1,70,500		1,88,500
Office establishment—						
Superior establishment (50—270)	29	29		36,179		37,836
Inferior establishment (20—30)	28	28		8,175		8,211
Temporary establishment				500		500
Leave salary				7,100		4,000
Probable savings				—8,000		....
Total ..			3,57,723	3,48,200	3,59,000	3,74,400
E-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				320		320
Overtime allowance				2,800		4,500
House-rent and other allowances				480		480
Total ..			5,513	3,600	4,000	5,300
E-1 (4) Contingencies—						
Non-contract contingencies—						
Purchase of books				....		39
Telephone charges				260		260
Rents, rates and taxes				1,160		1,136
Service, postage and telegrams				9,500		10,000
Repairs to plant and machinery				500		2,000
Miscellaneous charges				310		325
Pay of inferior servants				540		540
Customs duty				300		1,050
Supplies and services—						
Water Supply				2,200		2,400
Electric energy				7,000		6,800
Gas charges for mono and lino				9,230		9,500
Railway freight				200		250
Total ..			32,778	31,200	40,000	34,300
Carried over ..			4,03,834	3,89,300	4,09,000	4,20,600

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
Brought forward ..			4,03,834	3,89,300	4,09,000	4,20,600
E-1 (5) Stores—Raw Materials			16,740	16,000	23,000	25,000
E-1 (6) Provision for Depreciation			17,240	17,500	16,500	17,000
E-1 (7) Renewals and Replacements			1,259	1,000	1,000	1,000
Customs duty			....	....		3,550
Less—Amount transferred from the Depreciation Fund			—9,309	—11,000	—11,000	—12,550
Total ..			—8,050	—10,000	—10,000	—8,000
TOTAL, Government Central Press ..Voted ..			4,29,764	4,12,800	4,38,500	4,54,600
E-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA						
E-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,390	2,500	2,500	2,600
E-2 (2) Contingencies—						
Non-contract contingencies (miscellaneous charges)			100	100	....	100
TOTAL, Alienation Department Printing Press .. Voted ..			2,490	2,600	2,500	2,700
E-3 JAIL PRESS—Yeravda Prison Press.						
E-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1		5,123		5,303
Leave salary				377		397
Total ..			5,641	5,500	5,000	5,700
E-3 (2) Pay of Establishment—						
Operatives (40—65)	3	7		2,040		4,800
Branch supervision (30—170)	10	10		9,698		10,100
Auxiliaries (25—55)	1	1		480		500
Reading branch (30—140)	7	7		5,568		5,900
Office establishment—						
Superior establishment (25—140)	18	18		16,019		16,074
Inferior establishment (17—20)	3	3		660		636
Leave salary	..			1,089		490
Temporary establishment				4,000		4,700
Probable savings				—1,854		....
Total ..			42,977	37,700	42,000	43,200
Carried over ..			48,618	43,200	47,000	48,900

STATIONERY AND PRINTING. II-Printing—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.				
Brought over ..	48,618	43,200	47,000	48,900
E-3 JAIL PRESS—Yeravda Prison Press—contd.				
E-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		100		100
Overtime allowance		200		200
House-rent and other allowances		400		400
Total ..	516	700	600	700
E-3 (4) Contingencies—				
Non-contract contingencies—				
Rent of telephone lines		200		200
Service postage and telegrams		3,500		3,900
Packing charges		150		150
Repairs to plant and machinery		100		150
Miscellaneous charges		350		350
Customs duty		200		350
Supplies and Services—				
Water supply		1,800		1,850
Electric energy		4,000		3,200
Railway freight		1,000		1,000
Cart and coolie hire		900		900
Petty plant and spare part		200		8,850
Convict labour		45,000		42,500
Other charges		....		....
Total ..	53,416	57,400	58,000	63,400
E-3 (5) Stores—				
Raw materials	23,364	25,000	43,000	30,000
E-3 (6) Provision for Depreciation	5,708	9,400	8,400	7,400
E-3 (7) Renewals and Replacements	5,735	8,000	9,000	6,550
Customs duty	....	1,150	....	1,850
Less—Amount transferred from the Depreciation Fund	—5,701	—9,150	—9,000	—8,400
Total ..	34	....	....	....
TOTAL, Jail Press ..Voted ..	1,31,686	1,35,700	1,57,000	1,50,400

STATIONERY AND PRINTING. II—Printing—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd						
E-4 Government Photozinco Press.						
E-4 (1) Pay of Officers—						
Manager (500—800)	1	1		9,500		9,600
Total .. Voted ..				9,500	9,400	9,600
E-4 (2) Pay of Establishment—						
Photographers, draftsmen and clerks (15—600 plus spl. pay 100 to Asstt. Manager) / *Printers, compositors, pressmen, etc.* ..	147	122		42,377 20,956		42,085 19,404
Mounting establishment and servants (11—30)	11	13		2,717		3,656
Temporary establishment				4,750		3,955
Total .. Voted ..				70,800	66,800	69,100
E-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		100
House-rent and other allowances				300		300
Total .. Voted ..				400	300	400
E-4 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges				192		219
Rents, rates and taxes				441		431
Service postage and telegrams				800		800
Forwarding charges				400		450
Mapping charges				1,450		1,450
Office expenses and miscellaneous				4,000		3,250
Customs duty on imported stores				4,000		3,500
Supplies and services				2,617		5,800
Total .. Voted ..				13,900	17,500	15,900
E-4 (5) Provision for depreciation				....		3,500
E-4 (6) Renewals and replacements				....		200
Less—Amount transferred from the depreciation fund				....		—200
Total .. Voted ..				....		3,500
Total, Government Photozinco Press .. Voted ..			(A)	94,600	94,000	98,500

(A) Shown under "7, Land Revenue", *vide* page 61.

STATIONERY AND PRINTING. II-Printing—contd.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56-F.				
Printing at Private Presses.				
Land revenue	709	620		730
General administration	....	40		40
Administration of justice	11	40		30
TOTAL, Printing at Private Presses .. Voted ..	720	700	1,000	800
DETAILED ACCOUNT No. 56-I.				
STATIONERY AND PRINTING.				
Charges in England.				
Leave salaries and deputation pay—High Commissioner for India	....	....	....	....
Sterling overseas pay—High Commissioner for India	3,200	3,200	3,200	3,200
Stores for India—				
Cost of stores proper	5,600	25,320	30,000	24,440
Cost of stores purchased from the depreciation fund	....	11,500	11,500	51,360
Less—Amount transferred from the depreciation fund	—5,525	—11,500	—11,500	—51,360
Rounding ..				
TOTAL, Charges in England .. Voted ..	3,275	28,520	33,200	27,640

57-MISCELLANEOUS.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A-COST OF BOOKS AND PERIODICALS .. .. Voted ..		1,766	600	600	600
B-DONATIONS FOR CHARITABLE PURPOSES .. .. Voted ..	57-B	1,33,295	1,24,000	1,81,800	3,18,500
C-SPECIAL COMMISSIONS OF ENQUIRY .. .. *Charged* ..		*9,399*	....	....	....
Voted ..		13,087	....	....	....
D-PETTY ESTABLISHMENTS .. .. .. Voted ..	57-D	6,350	37,800	37,400	60,200
E-IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF .. .. .. Voted ..		2,00,064	30,000	20,000	30,000
F-RENTS, RATES AND TAXES .. .. .. Voted ..	57-F	1,62,069	1,81,500	1,39,500	1,41,100
G-CONTRIBUTIONS .. .. .. Voted ..	57-G	2,66,741	2,24,300	5,79,700	5,75,900
H-MISCELLANEOUS COMPENSATIONS .. .. Voted ..	57-H	2,19,981	3,80,000	1,000	1,000
I-MISCELLANEOUS DURBAR CHARGES .. .. Voted ..	57-I	1,514	2,100	3,000	5,100
J-CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYATS ACT (BOMBAY) .. .. .. Voted ..	57-J	12,132	1,10,000	1,21,000	1,49,900
K-MISCELLANEOUS AND UNFORESEEN CHARGES .. Voted ..	57-K	25,33,976	9,600	1,00,17,000	27,32,800
L-EXPENDITURE ON AIR RAID PRECAUTIONS .. *Charged* ..	57-L	‡	‡	‡	....
Voted ..					....
M-CHARGES IN ENGLAND* .. .. .. Voted ..		335	500	3,520	400
N-LOSS OR GAIN BY EXCHANGE .. .. Voted ..		+1	....	+6	....
For rounding .. Voted ..			—400	+474	+500
TOTAL ..		35,60,710	11,00,000	1,11,05,000	40,16,000
Charged ..		*9,399*	....	....	....
Voted ..		35,51,311	11,00,000	1,11,05,000	40,16,000

*Other charges—High Commissioner for India.

‡Shown under "63-Extraordinary Charges".

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
B-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia		110		110
St. Joseph's Foundling Home		4,000		4,000
Bijapur Orphanage		1,000		1,000
Naigaum Social Service Centre		1,425		1,425
District Benevolent Society		7,200		7,200
Helpless Beggars' Relief Committee		2,500		2,500
Red Cross Society		1,152		1,152
Widows Home		2,266		2,266
Female Workshop		1,666		1,666
Strangers Friends Society		2,000		2,000
Labour home for European vagrants		3,333		3,333
Revenue Department.				
Ex-Services Association, Bombay Branch		948		....
Agricultural Art and Industrial Association, Broach		46		46
Grant-in-aid to charitable trusts in lieu of the urban immovable property tax paid by them		....		2,00,000
Political and Services Department.				
Young Men's Christian Association (for conducting labour welfare activities) ..		406		406
Home Department.				
Ex-Services Association, Bombay Branch		....		948
Bombay League of Mercy		6,805		6,805
Contribution towards the maintenance of " Home for fallen women"		4,000		4,000
Pandharpur Orphanage		500		....
Bombay Vigilance Association		4,000		4,000
Poor Box, Chief Presidency Magistrate's Court, Bombay		1,000		1,000
Bombay Presidency Women's Council		2,592		2,592
Grant to the Salvation Army for the maintenance of a rescue home for women in India		1,800		1,800
Societies for prevention of cruelty to animals		30,851	@	@
Legal Department.				
Legal Aid Society		....		180
Total .. B-1 ..	99,337	79,600	1,18,750	2,48,429

@Transferred to the minor head " G—Contributions—Home Department ".

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes—contd.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
B-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants		120		120
Deportation charges		8,615		8,526
Total B-2 ..	10,906	8,735	11,950	8,646
B-3-Other Expenditure.				
Charges for interring paupers—				
City of Bombay		4,040		3,940
Northern Division		1,800		1,800
Central Division		2,700		3,600
Southern Division		460		525
Total ..		9,000	10,360	9,865
Maintenance of destitute persons—				
City of Bombay		1,400	2,510	1,400
Northern Division		10		10
Pecuniary relief to persons thrown out of employment by Prohibition (Revenue Department)		....	13,000	....
Gratuitous relief to persons rendered destitute as a result of accidental fires, etc. (Revenue Department)		25,000	25,000	50,000
Total ..		26,410	40,510	51,410
Other items—				
City of Bombay		225		150
Central Division		30		....
Total ..		255	230	150
Total B-3 ..	23,052	35,665	51,100	61,425
TOTAL .. Voted ..	1,33,295	1,24,000	1,81,800	3,18,500

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. D-Petty Establishments.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.	Rs.	Rs.	Rs.	Rs.
(a) Rates and Taxes.				
D-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess		87,000		88,000
Refunds		8,000		9,000
Total ..	1,14,550	95,000	95,000	97,000
D-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—1,14,550	—95,000	—95,000	—97,000
Total .. (a) ..	....	....	....	....
Distribution.				
Northern Division		26,000		25,000
Central Division		46,000		49,000
Southern Division		23,000		23,000
Total ..		95,000		97,000
(b) Cattle Pounds.				
D-(1)-(b) (1) Allowances—to pound-keepers and clerk	7	75	75	75
D-(1)-(b) (2) Contingencies—Contributions	34	125	125	125
Total ..	41	200	200	200
D-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—41	....	....	....
Total (b) ..	....	200	200	200
Distribution.				
Northern Division		190		185
Southern Division		10		15
Total ..		200		200
Total .. (1) ..		200	200	200
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.				
D-(2)-(1) Pay of Establishment—Temporary establishment		4,120		4,560
D-(2)-(2) Allowances, Honoraria, etc.—Travelling allowance		20,700		25,640
D-(2)-(3) Contingencies—Office expenses and miscellaneous		12,780		29,800
Total .. (2) ..	6,350	37,600	37,200	60,000
TOTAL—Voted ..	6,350	37,800	37,400	60,200
DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F-Rents, Rates and Taxes.				
F-1 Rent for the Bombay-Poona Telephone line	6,518	6,500	6,500	6,518
F-2 Payment of the general taxes to the Bombay Municipality—				
General tax on account of Central and Provincial Government buildings ..		4,12,761		4,05,761
Payment of arrears of general tax due to the variations of the Award during the quinquennium 1934–39		44,000		....
Deduct—				
Amount transferred to Central Government on account of their buildings ..		—2,42,263		—2,26,726
Amount transferred to "50-Civil Works—Repairs" on account of the tax payable on Provincial buildings which are partly residential and partly non-residential.		—39,498		—38,481
Amount transferred to "51—Bombay Development Schemes" on account of tax payable on properties of the Bombay Development Scheme		....		—5,972
Total ..	1,55,551	1,75,000	1,33,000	1,34,582
TOTAL .. Voted ..	1,62,069	1,81,500	1,39,500	1,41,100

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. G-Contributions.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Political and Services Department.				
Grant-in-aid to Port Haj Committee		300		....
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.		27,500		27,030
Reimbursement to Posts and Telegraphs Department for concessional rates on foreign State telegrams		2,000		2,000
Grant-in-aid to the Salvation Army and the All-India Village Industries Association (for purchase of waste paper)		3,000		5,500
Grant-in-aid to Municipalities in connection with the enforcement of the Bombay Shops and Establishments Act, 1939		....		9,000
Revenue Department.				
Grant-in-aid to local bodies on account of quarry fees credited to Government ..		....		97,000
Grant-in-aid to the Northern and Southern Group Ports Funds and the Landing and Wharfage Fees Fund Committee		....		750
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..		1,200		1,200
Grant-in-aid to Municipalities in the Kanara district in lieu of (Ghur Tergi) house rent		1,250		1,250
Grant-in-aid to the Public Trusts Funds, the Parsi Public Trusts Funds and the Mussalman Wakf Funds in lieu of the fees levied under the Bombay Public Trusts Registration Act, 1935, the Parsi Public Trusts Registration Act, 1936, and the Mussalman Wakf Act, 1923..		....		4,000
Home Department.				
Charges on account of Working Men's Hostel		9,800		9,300
Grant to the Bombay Municipality towards the cost of its lethal chambers ..		5,700		5,700
Grant to the Bombay Municipality towards the cost of feeding and watering stray dogs.		240		240
Grant to the Bombay Municipality on account of the Music License Fees ..		3,500		3,500
Grants to local bodies on account of the Bombay Public Conveyance Act ..		28,000		28,000
Grants to Societies for prevention of cruelty to animals		....		31,859
Grant-in-aid to local bodies on account of revenues from fines credited to Government		....		2,05,000
General Department.				
Grants for the abolition of tolls		37,900		37,900
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern Division (including Bombay Suburban District)..		16,590		16,515
Central Division		21,710		21,400
Southern Division		15,790		16,415
Other miscellaneous grants to local bodies and private institutions		6,720		7,141
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme		8,500		8,600
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay		2,600		2,600
Grant-in-aid to District Local Boards in lieu of fees from public ferries ..		32,000		34,000
TOTAL .. Voted. ..	2,66,741	2,24,300	5,79,700	5,75,900
DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. H-Miscellaneous compensations.				
Grant-in-aid to local bodies on account of quarry fees credited to Government ..		1,10,000	*	*
Grant-in-aid to local bodies on account of revenues from fines credited to Government.		2,69,000	†	†
Other compensations		1,000	1,000	1,000
TOTAL .. Voted ..	2,19,981	3,80,000	1,000	1,000

*Shown under the minor head " G—Contributions—Revenue Department ".
†Shown under the minor head " G—Contributions—Home Department ".

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I-Miscellaneous Durbar Charges.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
I-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.				
I-1 (1) Pay of Establishment—				
Servants—3 (17-22)		684		684
Leave salary		16		16
Total ..	698	700	700	700
I-1 (2) Contingencies—				
Contract contingencies—				
Flowers, poshaks, etc.		40		30
Purchase of flags		40		50
Other items		60		60
Non-contract contingencies—				
Service postage and telegrams		25		25
Miscellaneous darbar charges		1,000		1,000
Total ..	616	1,165	1,165	1,165
**TOTAL .. ..

DETAILED ACCOUNT No. 57-L. MISCELLANEOUS. L.-Expenditure on Air Raid Precautions	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
1—SUPERINTENDENCE.						
L-1 (1) Pay of Officers—						
Net cost of the Deputy Commissioner of Police on special duty for A. R. P., Bombay, at Rs. 1,075						*12,900*
1st Assistant (pay Rs. 350)	1	1				4,200
Total .. *Charged* ..			*	*	*	*12,900*
Total .. Voted ..			*	*	*	4,200
L-1 (2) Pay of Establishment—						
Clerks (50—90 *plus* shorthand allowance)	3	3	*	*	*	5,133
L-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance, (fixed) .. .. .. *Charged* ..						*1,800*
Travelling allowance, (fixed) .. .. .. Voted ..						1,800
Total .. *Charged* ..			*	*	*	*1,800*
Total .. Voted ..			*	*	*	1,800
L-1 (4) Contingencies—						
Contract contingencies						4,592
Non-contract contingencies (service postage stamps)						900
TOTAL .. Voted ..			*	*	*	5,492
L-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Central Government on account of expenditure on air raid precautions .. .. *Charged* ..			*	*	*	*—14,700*
Deduct—Amount recoverable from the Central Government on account of expenditure on air raid precautions .. .. Voted ..			*	*	*	—16,625
Total—1—Superintendence .. *Charged* ..			*	*	*	....
Total—1—Superintendence .. Voted ..			*	*	*	....

*Shown under "63-Extraordinary Charges".

DETAILED ACCOUNT No. 57-L. MISCELLANEOUS. L-Expenditure on Air Raid Precautions.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
2—BOMBAY CITY POLICE.						
L-2 (1) Pay of Establishment—						
Constables (Orderlies) (30)	2	2	*	*	*	720
L-2 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			*	*	*	168
Contingencies—						
L-2 (3) Supplies and Services—						
Opening of extra beds in Government and private hospitals for treatment of casualties in the event of air raids						20,000
Clothing charges						37
Unforeseen expenditure						10,000
Maintenance and running of syrens in Bombay City and Suburbs.						5,815
Cost of four additional convoys at Rs. 6,000 each						24,000
Cost of equipment..						4,338
Cost of forms, stationery, etc.						10,000
Cost of fire brigade equipment						43,580
Maintenance and running of 10 convoys at Rs. 600 each ..						6,000
Total ..			*	*	*	1,23,770
L-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Central Government on account of expenditure on air raid precautions .. Voted ..			*	*	*	—1,24,658
Total, 2—Bombay City Police ..	..	..	*	*	*	....
Total, Expenditure on Air Raid Precautions .. *Charged* ..			*	*	*	....
Total, Expenditure on Air Raid Precautions .. Voted ..			*	*	*	....

*Shown under "63-Extraordinary Charges".

63-EXTRAORDINARY CHARGES.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
Charges in India—					
(1) Expenditure on retrenched personnel .. Voted ..	63-A	1,084	900	1,000	800
(2) Other items .. .. .. *Charged* ..		*1,22,430*	....	....	....
Voted ..		14,955	....	1,000	....
Rounding			+100		+200
(3) Charges incurred as a direct result of the war *Charged* ..	63-B	*22,484*	*46,800*	*48,000*	*32,100*
Voted ..		85,031	2,98,700	10,24,300	7,54,900
Loss or gain by Exchange .. .. *Charged* ..		....	....	*2*	....
Deduct—Recoveries of war charges .. *Charged* ..		*—22,484*	*—46,800*	*—48,000*	*—32,100*
Voted ..		—85,031	—2,98,700	—10,24,300	—7,54,900
Charges in England—					
Charges incurred as a direct result of the war				*1,080*	*600*
Deduct—Recoveries of war charges				*—1,082*	*—600*
Total .. *Charged* ..		*1,22,430*	....	....	....
Voted ..		16,039	1,000	2,000	1,000
DETAILED ACCOUNT No. 63A.					
Extraordinary charges.—Charges in India.					
(1) Expenditure on retrenched personnel—					
(A) Civil (Non-commercial)—					
(*a*) Leave salary		866	....		
(*b*) Travelling allowance					
(3) Joint Establishment—Public Works—					
(*a*) Leave salary .. ..Voted ..		270	900		800
(*b*) Travelling allowance					
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page 32) .. ..Voted ..		—52			
Deduct—English cost of establishment					
Total—Expenditure on retrenched personnel ..Voted ..		1,084	900	1,000	800
(2) Other items—					
Repurchase of lands forfeited during the civil disobedience movement .. .. .. *Charged* ..		*1,22,430*	....	....	
Voted ..		14,955	....	1,000	
Total .. *Charged* ..		*1,22,430*	....	....	....
Voted ..		16,039	....	2,000	800

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.					
SUMMARY.					
(i) Press Censor (including Press Adviser)	Voted ..	17,540	36,457	34,700	37,215
(ii) (*a*) Expenditure in connection with interning enemy subjects.	*Charged* ..	*361*	....	....	....
	Voted ..	7,000	8,800	9,800	9,350
(*b*) Parole camp and other Miscellaneous expenditure		....	....	2,61,900	3,47,299
(*c*) Aden and other evacuees	Voted ..	....	....	31,300	5,000
(iii) Expenditure on Air Raid Precautions	*Charged* ..	*9,861*	*14,700*	*16,000*	....
	Voted ..	7,599	28,744	4,44,400	(*a*) ....
(iv) Other charges incurred as a direct result of the War ..	*Charged* ..	*12,262*	*32,133*	*32,000*	*32,133*
	Voted ..	52,892	2,24,701	2,42,200	3,56,054
Rounding	*Charged* ..	....	*—33*		*—33*
	Voted ..	....	—2		—18
Total ..	*Charged* ..	*22,484*	*46,800*	*48,000*	*32,100*
	Voted ..	85,031	2,98,700	10,24,300	7,54,900
		1,07,515	3,45,500	10,72,300	7,87,000
Details.					
(1) PRESS CENSOR.					
(A) Special Press Adviser			29,513	28,300	30,728
(B) Provincial Press Adviser			2,392	1,900	2,167
(C) Mofussil Establishment			4,552	4,500	4,320
Total, Press Censor ..	Voted ..	17,540	36,457	34,700	37,215

(*a*) Provision transferred to "57 Miscellaneous".

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.						
(1) PRESS CENSOR—contd.						
(A) Special Press Adviser—						
Pay of Officer—						
Special Press Adviser (Rs. 700 + Rs. 150 special pay) ..	1	1		9,900		10,200
Additional Special Press Adviser (230)	1	1		2,760		2,760
Total ..				12,660	12,800	12,960
Pay of Establishment—						
1st Assistant Press Adviser (Rs. 148 *plus* special pay of Rs. 60) ..	1	1		2,496		2,496
2nd Assistant Press Advisers (125 and 225)	1	2		2,700		4,200
Clerks and Typist	5	5		5,649		6,048
Servants (23)	4	4		1,104		1,104
Total ..				11,949	11,800	13,848
Allowances, Honoraria, etc.—						
House rent and other allowances				1,920		1,920
Travelling allowance—Fixed				100		65
Total ..				2,020	2,000	1,985
Carried over ..				26,629	26,600	28,793

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.						
(1) PRESS CENSOR—contd.						
(A) Special Press Adviser—contd.						
Brought forward ..				26,629	26,600	28,793
Contingencies—						
Purchase of Newspapers				1,864		1,000
Rent of office furniture						
Stationery, Typewriters and Books, etc.				150		150
Service Postage Stamps				300		225
Sundry expenses				....		60
Electricity charges				570		100
Rental for telephones						400
Total ..				2,884	1,700	1,935
Total, Special Press Adviser ..				29,513	28,300	30,728
(B) Provincial Press Adviser—						
Pay of Establishment—						
Clerks and typists (50—160)	2	1		1,840		1,056
Servants (23)	2	2		552		552
Total ..	..	..		2,392	1,500	1,608

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.						
(1) PRESS CENSOR—contd.						
(B) Provincial Press Adviser—contd.						
Brought forward ..				2,392	1,500	1,608
B-(2) Allowances, Honoraria, etc.—						
House rent and other allowances						559
Total—Voted ..				....	400	559
Total—Provincial Press Adviser ..				2,392	1,900	2,167
(C) Mofussil Establishment—						
Pay of Establishment—						
Clerks (40—100)	4	4		2,820	2,900	2,770
Contingencies—						
Purchase of newspapers, stationery, etc.				1,732	1,600	1,550
Total—Mofussil Establishment ..				4,552	4,500	4,320

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.						
(ii) EXPENDITURE IN CONNECTION WITH INTERNING ENEMY SUBJECTS—						
(b) Parole Camps and other Miscellaneous expenditure—						
Pay of Officers—			....	....	3,300	9,000
Pay of Establishment—						
Assistant Commandant, Sergeants, Matron and Nurse (50–350+ special pay 30—75)	..	5				12,393
Clerks (60—90)	..	2				1,841
Servants (14)	..	1				168
Head Constables and Constables (24—36)	..	15				4,512
Total ..			....	....	15,200	18,914
Allowances, Honoraria, etc.—						
House rent and other allowances			....	....	1,400	1,781
Contingencies—						
Messing charges						2,08,780
Furniture hire						35,532
Allowances to internees						34,320
Inferior Servants						10,992
Other Miscellaneous expenditure						16,430
Rent						5,598
Repairs						5,952
Total ..					2,42,000	3,17,604
Total—Parole Camp, etc.—Voted ..					2,61,900	3,47,299

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iii) AIR RAID PRECAUTIONS.						
(A) Presidency Police .. .. .. *Charged* ..			*9,861*	*14,700*	*16,000*	
(A) Presidency Police .. .. .. Voted ..			7,599	12,804	29,700	
(B) Bombay City Police .. .. .. Voted ..			....	15,940	4,14,700	
Total .. *Charged* ..			*9,861*	*14,700*	*16,000*	
Total .. Voted ..			7,599	28,744	4,44,400	(A)
(A) PRESIDENCY POLICE.						
Pay of Officers—						
Net cost of the Deputy Commissioner of Police on Special duty for A. R. P., Bombay, at Rs. 1,075			*8,757*	*12,900*		
1st Assistant, pay Rs. 350	1	1	1,342	4,200		
Total .. *Charged* ..			*8,757*	*12,900*	*13,000*	
Total .. Voted ..			1,342	4,200	4,200	
Pay of Establishment—						
Clerks (50—90) *plus* Shorthand allowance	3	3	1,561	2,400	13,000	
Allowances, Honoraria, etc.—						
Travelling allowance, fixed .. .. .. *Charged* ..				*1,800*		
Travelling allowance, fixed .. .. .. Voted ..				1,800		
House-rent and other allowances .. .. *Charged* ..				....		
Total .. *Charged* ..			*1,104*	*1,800*	*3,000*	
Total .. Voted ..			673	1,800	5,000	
Contingencies—						
Contract contingencies				2,904		
Non-contract contingencies (Service Postage Stamps)				1,500		
Total ..			4,023	4,404	7,500	
Total—Presidency Police .. *Charged* ..			*9,861*	*14,700*	*16,000*	
Total—Presidency Police .. Voted ..			7,599	12,804	29,700	

(A) Provision transferred to "57, Miscellaneous".

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.						
(iii) AIR RAID PRECAUTIONS—contd.						
(B) BOMBAY CITY POLICE.						
Pay of Establishment—						
Constables (Orderlies) (30)	2	2	....	720		....
Allowances, Honoraria, etc.—						
House-rent and other allowances			....	168		....
Supplies and Services—						
Opening of extra beds in Government and private hospitals for treatment of casualties in the event of air raids			....	....	20,000	....
Contingencies—						
Clothing charges				37		
Unforeseen expenditure				10,000		
Maintenance and running of syrens in Bombay City and suburbs ..				....		
Rent payable to the Bombay Telephone Co.				5,015		
Cost of four additional convoys at Rs. 6,000 each				....		
Cost of equipment				....		
Cost of forms, stationery etc.				....		
Cost of Fire brigade equipment				....		
Maintenance and running of 10 convoys at Rs. 600 each ..				....		
Total ..			....	15,052	3,94,700	....
Total—Bombay City Police ..		..	....	15,940	4,14,700	....

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES— Charges in India—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of the war.						
A.—Secretariat Establishment .. .. *Charged* ..				*32,133*	*32,000*	*32,133*
Voted ..				26,090	31,700	33,426
B.—Establishment in connection with registration of Foreigners Act, 1939 .. .. .. Voted ..				33,223	35,300	36,360
C.—1—Establishment in connection with examination of activities of Foreigners, Bombay City .. Voted ..				16,952	18,400	17,910
C.—2—War Police, Bombay City .. .. Voted ..				....	92,900	48,192
D.—1—District Executive Force—Establishment in connection with examination of activities of Foreigners .. .. Voted ..				....	12,200	12,765
D.—2—War Police—Mofussil .. .. Voted ..				1,48,219	....	1,56,096
E.—Maintenance charges of detenus .. .. Voted ..				217	700	205
F.—War Committees .. .. .. Voted ..				....	21,000	31,500
G.—Expenditure on Civic guards .. .. Voted ..				....	30,000	(A) 19,600
Total .. *Charged* ..			*12,262*	*32,133*	*32,000*	*32,133*
Voted ..			52,892	2,24,701	2,42,200	3,56,054
Details.						
A.—Secretariat Establishment—						
(*a*) Political and Services Department				6,549	11,700	12,011
(*b*) War Establishment in the Home Department.. *Charged* ..				*32,133*	*32,000*	*32,133*
Voted ..				19,541	20,000	21,415
Total .. *Charged* ..			....	*32,133*	*32,000*	*32,133*
Voted ..			....	26,090	31,700	33,426
(a) *Political and Services Department.*						
Pay of Establishment—						
Superintendents and Assistants (100—375)	3	3		6,549		7,068
Clerks and typists	..	2		....		1,443
Allowances, Honoraria, etc.—						
House rent and other allowances				....		3,500
Total—P. and S. Department ..			....	6,549	11,700	12,011

(A) Bombay .. Rs. 12,600
Mofussil .. „ 7,000
19,600

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of War—contd.						
(b) War establishment in the Home Department.						
Pay of Officers—						
Joint Secretary (pay at Rs. 2,500 *plus* Rs. 177-12-0 O. S. P.) ..	1	1		*32,133*		*32,133*
Total—*Charged* ..			....	*32,133*	*32,000*	*32,133*
Pay of Establishment—						
Superintendents and Assistants (100 to 440)+Special pay (30—50).	4	4		14,012		13,585
Clerks and typists (50—190)+Special pay (15)	2	2		2,493		2,622
Servants (23—27)	2	2		600		600
			....	17,105	16,000	16,807
Allowances, Honoraria etc.—						
House rent and other allowances			....	....	4,000	4,608
Contingencies—						
Contract contingencies				636		
Non-contract contingencies (service postage stamps)				1,800		
Total ..			....	2,436	....	....
Total, War Establishment in the Home Department .. *Charged* ..			....	*32,133*	*32,000*	*32,133*
Total, War Establishment in the Home Department .. Voted ..			....	19,541	20,000	21,415

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940-41.	Strength. 1941-42.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised, Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of War—contd.						
(B) Establishment in connection with Registration of Foreigners Act, 1939.						
Pay of Establishment—						
Inspector (300—10—400)	1	1		5,290		4,453
Deputy and Sub-Inspectors (125—275)	3	3		8,874		8,994
Head Constables (30—38) + writers allowance 3 (10) ..	13	13		6,268		6,700
Total ..			....	20,432	20,300	20,147
Allowances, Honoraria, etc.—						
Travelling allowance—fixed				1,320		1,320
Travelling allowance—ordinary				....		2,500
House rent and other allowances				1,752		1,752
Total ..			....	3,072	6,400	5,572
Contingencies—						
Contract contingencies				1,618		2,500
Non-contract contingencies				7,860		7,900
Supplies and services				241		241
Total ..			....	9,719	8,600	10,641
Total, Establishment in connection with Registration of Foreigners Act, 1939			....	33,223	35,300	36,360

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 1940–41.	Strength. 1941–42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of the War—contd.						
BOMBAY CITY POLICE—						
(C)-1 Establishment in connection with Examination of Activities of Foreigners.						
Pay of Establishment—						
Sub-Inspectors (125—250)	3	3		8,584		8,764
Head Constables (39—42)	2	2		1,140		1,118
Constables (31—33)	6	6		2,496		2,376
Total ..			....	12,220	12,200	12,258
Allowances, Honoraria, etc.—						
Travelling allowance—fixed				720		720
Travelling allowance—ordinary				300		300
House rent and other allowances				1,104		1,104
Total ..			....	2,124	4,000	2,124
Contingencies—						
Contract contingencies						250
Non-Contract contingencies						3,130
Supplies and Services						148
Total ..			....	2,608	2,200	3,528
Total, Establishment in connection with examination of activities of Foreigners			....	16,952	18,400	17,910
(C)-2. WAR POLICE.						
Pay of Establishment—						
Sub-Inspectors, Head Constables and Constables						
Total—Voted ..	..	92	....	....	61,000	36,424
Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)						720
House rent and other allowances						6,750
Total—Voted ..			....	....	12,900	7,470
Contingencies—						
Non-contract contingencies						4,221
Supplies and Services						77
Total—Voted ..			....	....	19,000	4,298
Total—War Police—Voted ..			....	....	92,900	48,192

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength. 194 41.	Strength. 1941-42.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of War—contd.						
(D)-1. Establishment in connection with examination of Activities of Foreigners.						
Pay of Officers			....	....	3,500	....
Pay of Establishment—						
Inspectors and Sub-Inspectors (75—255)	..	3				7,870
Steno typist (95—125)	..	1				1,175
Servants	..	1				204
Total—Voted ..			....	....	5,500	9,249
Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						1,200
House rent and other allowances						2,316
Total—Voted ..			....	....	3,000	3,516
Contingencies			....	....	200	....
Total—Establishment in connection with examination of activities of Foreigners .. .. .. Voted ..			....	....	12,200	12,765
Mofussil Establishment—						
(D)-2. War Police.						
Pay of Establishment—						
Head Constables and Constables	..	419	....	1,13,249	....	1,06,818
Allowances, Honoraria, etc.—						
Travelling allowance—ordinary and fixed				20,375		19,000
House rent and other allowances				....		23,750
Cost of railway warrants				8,460		....
Total—Voted ..			....	28,835	....	42,750
Contingencies—						
Supplies and Services			....	6,135	....	6,528
Total, District Executive Force—Voted ..			....	1,48,219	....	1,56,096
(E) Maintenance charges of detenus .. .. Voted ..			....	217	700	205

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
A. IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(2) Unproductive.					
I.—Works	68-I	90,902	3,02,000	2,30,000	2,60,000
II.—Establishment—					
A.—Ordinary ... ... *Charged* ..	....	*5,589*	*13,300*	*9,800*	*9,000**
Voted ..	....	31,773	55,000	43,000	41,000
C.—Pensionary charges ... ... *Charged* ..	....	*503*	*1,000*	*1,000*	*800*
Voted ..	....	2,860	5,000	4,000	3,700
III.—Tools and Plant	....	1,039	5,000	5,000	4,000
IV.—Suspense	....	....	....	....	....
V.—*Deduct*—Receipts and Recoveries on Capital Account ...	....	—90,452	—1,000	—38,000	—1,000
VI.—*Deduct*—English cost of Stores	....	....	....	....	....
VII.—Loss or gain by exchange...	....	....	....	....	....
VIII.—Charges in England—					
Establishment	....	....	....	....	....
Stores for India	....	....	....	....	....
Deduct—Amount financed from ordinary revenues *Charged* ..	....	—*1*	....	....	....
Voted ..	....	—23	—1,000	—1,000	—1,000†
Rounding *Charged* ..	....		—*300*	+*200*	+*200*
Voted ..	....		....	....	+300
Total ..	....	42,190	3,79,000	2,54,000	3,17,000
Charged ...	....	*6,091*	*14,000*	*11,000*	*10,000*
Voted ...	....	36,099	3,65,000	2,43,000	3,07,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50-Civil Works", *vide* footnote on page 410.

† Represents maintenance charges for the "Victoria Tank" in the Poona Irrigation and Research Division.

DETAILED ACCOUNT No. 68-I. Works.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
New Works.						
Construction of a Drainage Scheme for Rajur and Mamdapur villages on the Pravara Left Bank Canal—Ahmednagar Division—Deccan Irrigation Circle	33,198					7,000
Works in Progress.						
Remodelling the Nira Left Bank Canal—Nira Canals Division, Deccan Irrigation Circle.	28,84,316	26,19,034				32,000
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	....					500
Victoria Tank—Maintenance charges, Poona Irrigation and Research Division, Deccan Irrigation Circle	....					1,000
Acquiring land for the Dhupdal Storage Reservoir—Belgaum Division—Southern Circle ..	92,660	74,234				11,000
Installation of measuring devices in the Sugar factory areas—Chankapur Tank and Girna Canal—Nasik Irrigation Division—Deccan Irrigation Circle	39,500	22,305				17,000
Do.—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle.. ..	1,14,980	66,955				48,000
Do.—Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	87,400	30,096				57,000
Do.—Nira Right Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	1,17,330	41,830				75,500
Do.—Nira Left Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	24,320	12,870				11,000
TOTAL ...	....		90,902	3,02,000	2,30,000	2,60,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-KIRKEE WATER WORKS—					
Annual instalment for purchase of — from Military Authorities ..	....	25,000	25,000	25,000	25,000
B-SHOLAPUR DEVELOPMENT SCHEME .. .. *Charged* ..	70-B	*—171*	*1,200*	....	*900*
Voted ..		—3,404	32,300	....	24,200
C-POONA WATER WORKS .. .. .. Voted ..	70-C	....	....	2,000	7,600
D-POONA CANTONMENT WATER WORKS .. .. *Charged* ..	70-D	*1,695*	*100*	*100*	*800*
Voted ..		51,235	8,800	8,800	10,000
E-BADLAPUR WATER WORKS .. .. .. Voted ..	70-E	....	....	....	10,400
F-CHARGES IN ENGLAND—					
(Sholapur Development Scheme—establishment) .. *Charged* ..		....	....	....	*100*
For rounding .. *Charged* ..		....	*+700*	*+900*	*+200*
Voted ..		....	—100	+200	—200
Total ..		74,355	68,000	37,000	79,000
Charged ..		*1,524*	*2,000*	*1,000*	*2,000*
Voted ..		72,831	66,000	36,000	77,000
DETAILED ACCOUNT No. 70-B. B-Sholapur Development Scheme.					
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(*a*) Works Outlay .. .. Voted ..			26,700		20,800
(*b*) Establishment .. .. *Charged* ..			*1,000*		*900*
Voted ..			4,000		3,000
(*c*) Other charges—Tools and Plant .. .. .. Voted ..			600		200
(*d*) Secretariat Charges .. .. Voted ..			....		200
TOTAL .. *Charged* ..		....	*1,000*	....	*900*
Voted ..		....	31,300	....	24,200
(2) Sadar Bazar Nala Sewer .. .. *Charged* ..		*—171*	....	....	....
Voted ..		—3,404	....	....	....
Cost of Consulting Public Health Engineer and his Establishment. *Charged* ..		....	*200*	....	....
Voted ..		....	1,000	....	....
Total—B-Sholapur Development Scheme. *Charged* ..		*—171*	*1,200*	....	*900*
Voted ..		—3,404	32,300	....	24,200
DETAILED ACCOUNT No. 70-C. C-Poona Water Works.					
C-Poona Water Works—					
Providing and laying 7 hydrants on Kennedy Road with necessary water main—					
(*a*) Works outlay .. .. Voted ..			....		6,000
(*b*) Establishment .. .. Voted ..			....		1,400
(*c*) Other charges—Tools and Plant .. .. .. Voted ..			....		200
TOTAL .. Voted ..		....	....	2,000	7,600

DETAILED ACCOUNT No. 70-D. D-Poona Cantonment Water Works.		Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
D—Poona Cantonment Water Works—					
(1) Providing reinforced cement concrete dust proof roof over the Middle Service Reservoir	*Charged* ..	*629*	....	....	....
	Voted ..	19,020	....	....	....
(2) Providing Water Supply to Ganeshkhind Road	*Charged* ..	*813*	....	....	....
	Voted ..	24,575	....	....	....
(3) Providing and fixing meters to the existing connection in the Bazar area—					
(*a*) Works Outlay	Voted ..		6,800		6,700
(*b*) Establishment charges	Voted ..		1,600		1,600
(*c*) Other charges—Tools and Plant	Voted ..		200		200
Cost of Consulting Public Health Engineer and his Establishment. ..	*Charged* ..		*100*		*800*
	Voted ..		200		1,500
Total ..	*Charged* ..	*253*	100	*100*	*800*
	Voted ..	7,640	8,800	8,800	10,000
Total D—Poona Cantonment Water Works ..	*Charged*	*1,695*	100	*100*	*800*
	Voted ..	51,235	8,800	8,800	10,000
DETAILED ACCOUNT No. 70-E. E-Badlapur Water Works.					
E—Badlapur Water Works—					
Providing one spare electrically driven pumping set—					
(*a*) Works outlay	Voted ..	....	....	....	8,200
(*b*) Establishment charges	Voted ..	....	....	....	2,000
(*c*) Tools and plant charges	Voted ..	....	....	....	200
Total E—Badlapur Water Works ..	Voted ..	....	....	....	10,400

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT. 80-Bombay Development Scheme.	Detailed Account No.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—					
(1) Works	80-A	4,70,320	7,000	*44,000*	2,02,000
(2) Acquisition	80-A	....	....	....	....
B-Establishments—					
(1) Ordinary .. .. *Charged* ..	80-B	....	....	*1,700*	*7,000**
(1) Ordinary .. .. Voted ..	80-B	....	....	7,000	32,000
(2) Special .. .. *Charged* ..	80-B	*3,518*	*3,200*	....	....
(2) Special .. .. Voted ..	80-B	18,056	11,800	6,800	5,900
C-Tools and Plant		19	....	1,000	3,000
D-Suspense—Other Suspense Accounts		—1,88,031	....	—11,000	....
Deduct—Receipts from sales of surplus plant		—2,728	—3,000	—3,000	....
Rounding .. .. *Charged* ..		....	*—200*	*+300*	....
Rounding .. .. Voted ..		....	—300	+200	+100
TOTAL ..		3,01,154	18,500	47,000	2,50,000
Deduct—Receipts of a capital nature—					
(*i*) Revenue Department		—3,61,017	—71,000	—88,500	—69,000
(*ii*) Public Works Department		—438	....	—2,000	....
Less—Brokerage charges		+2,651	+500	+500	....
....		—3,58,804	—70,500	—90,000	—69,000
TOTAL ..		—57,650	—52,000	—43,000	1,81,000
Charged ..		*3,518*	*3,000*	*2,000*	*7,000*
Voted ..		—61,168	—55,000	—45,000	1,74,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50—Civil Works", *vide* footnote on page 410.

Item No.	DETAILED ACCOUNT No. 80-A. BOMBAY DEVELOPMENT SCHEME. Works and acquisitions—Back Bay Reclamation Scheme.	Estimated cost.	Expenditure to end of 1940-41.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	New Works.						
1	Construction of the remaining length of the Jamshedji Tata Road in Block No. II	50,720					50,000
2	Construction of certain roads with drains and lighting in the area behind the Marine Lines Railway Station ..	1,03,200					1,00,000
	Works in Progress.						
3	Provision of three traffic round-abouts at the junction of certain roads in Block No. II	5,400	4,000				1,400
4	Paving cement concrete foot-paths along certain roads in Block No. II.	93,897	43,800				50,000
	Total ..			4,70,320	7,000	44,000	2,02,000

	DETAILED ACCOUNT No. 80-B. BOMBAY DEVELOPMENT SCHEME. ESTABLISHMENT.	Strength.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
			Rs.	Rs	Rs.	Rs.
	NORTHERN CIRCLE.					
	III-Superintending Engineer.					
	(b) Pay of Establishment—					
	Temporary establishment			2,000		2,000
	Total .. Voted ..			2,000	2,000	2,000
	TOTAL, III-Superintending Engineer .. Voted ..			2,000	2,000	2,000
	IV-Executive.					
	Presidency Division.					
	(b) Pay of Establishment—					
	Temporary establishment			2,600		2,800
	Total .. Voted ..		6,963	2,600	3,300	2,800

DETAILED ACCOUNT No. 80-B—*contd.* **ESTABLISHMENT.**		Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
(c) Allowances—					
Travelling allowances, etc.	Voted ..	....	100	....	150
Total ..	Voted ..	227	100	300	150
(d) Contingencies—					
Contingencies		....	50	....	....
Total ..	Voted ..	27	50	....	....
TOTAL, IV-Executive—Presidency Division ..	Voted ..	7,217	2,750	3,600	2,950
Advertisement and demarkation survey charges	Voted ..	....	....	....	....
Fees to members of the Advisory Committee	Voted ..	....	750	750	750
Secretariat charges	Voted ..	4,693	100	....	....
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer and one clerk	*Charged* ..	*3,401*	*3,200*	....	....
	Voted ..	5,945	5,900	....	....
Add—Share of the cost of establishment of the Consulting Surveyor to Government for work in connection with Back Bay Reclamation Scheme	Voted ..	....	300	300	200
Ordinary establishment charges debitable on *pro-rata* basis ..	*Charged* ..	....	....	*1,700*	*7,000*
	Voted ..	....	....	7,000	32,000
	Grand Total ..	21,574	15,000	15,500	44,900
	Charged ..	*3,518*	*3,200*	*1,700*	*7,000*
	Voted ..	18,056	11,800	13,800	37,900

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 81.—Capital Account of Civil Works outside the Revenue Account.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
A-Original Works—					
Civil Buildings.					
Police	81-A	....	....	4,80,000	6,51,700
B-Establishment—Ordinary (Pro-rata) .. .. *Charged** ..	....	....	....	*15,000*	*23,500**
Voted ..	....	....	....	62,000	1,02,000
C-Tools and Plant	....	....	....	7,000	10,000
Rounding .. .. *Charged* ..	....	....	....	....	*+500*
Voted ..	....	....	....	....	+300
Total ..	....	....	....	5,64,000	7,88,000
Charged ..	....	....	....	*15,000*	*24,000*
Voted ..	....	....	....	5,49,000	7,64,000

Item No.	DETAILED ACCOUNT No. 81-A. Civil Works not Charged to Revenue. Original Works.	Estimated cost.	Expenditure to end of 1940–41.				
	POLICE.	Rs.	Rs.				
	Major Works in Progress.						
1	Police accommodation scheme at Bandra, Vile Parle, Kurla and Andheri in connection with the formation of Greater Bombay	9,20,000	4,80,000	....	....	....	1,51,700‡
2	Construction of buildings for the Police at Ahmedabad	11,00,000	....	....	....	....	5,00,000
	Total ..	....	....	....	....	4,80,000	6,51,700

*For the purposes of Appropriation Accounts, these charges will be watched under the head "50—Civil Works," *vide* foot-note on page 410.

‡The provision is intended for the following works :—

	Rs.
(*i*) Construction of a block of quarters for 5 Sub-Inspectors at Kurla	43,000
(*ii*) Construction of quarters for 75 Police Constables at Bandra	64,400
(*iii*) Provision of approach and service roads, compound wall with W. I. gates and motor garage at Vile Parle ..	21,800
(*iv*) Provision of approach and service roads, compound wall with W. I. gates and motor garage at Kurla ..	13,800
(*v*) Provision of compound wall with W. I. gates at Andheri	8,700
	1,51,700

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 83-Payments of Commuted Value of Pensions.	Detailed Account No.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—					
(*a*) Payments in India .. .. .. *Charged* ..	83A.	*44,582*	*90,000*	*90,000*	*90,000*
Voted ..		11,41,335	10,90,000	12,27,000	11,30,000
(*b*) Payments in England—					
Par value .. .. *Charged* ..	83B.	*29,608*	*40,000*	*20,000*	*30,000*
Voted ..		8,908	16,000	16,000	15,000
Loss or Gain by exchange .. .. .. *Charged* ..		*207*	....	....	....
Voted ..		52	....	....	....
Total .. *Charged* ..		*74,397*	*1,30,000*	*1,10,000*	*1,20,000*
Voted ..		11,50,295	11,06,000	12,43,000	11,45,000
Deduct—					
Amount financed from ordinary revenues (*vide* page 460). *Charged* ..		*—503*	....	....	....
Voted ..		—2,860	....	....	....
Capital portion of equated payments out of revenue .. *Charged* ..		*—65,302*	*—75,000*	*—72,000*	*—82,000*
Voted ..		—7,55,517	—8,45,000	—8,48,000	—9,45,000
Total, Deductions .. *Charged* ..		*—65,805*	*—75,000*	*—72,000*	*—82,000*
Voted ..		—7,58,377	—8,45,000	—8,48,000	—9,45,000
Total ..		4,00,510	3,16,000	4,33,000	2,38,000
Charged ..		*8,592*	*55,000*	*38,000*	*38,000*
Voted ..		3,91,918	2,61,000	3,95,000	2,00,000

DETAILED ACCOUNT No. 83-A.
Payments of Commuted Value of Pensions—Payments in India.

A-(*i*) Payments of commuted value of pensions to officers and servants of the High Court	*Charged* ..	*7,139*	*27,000*		*27,000*
A-(*ii*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*37,443*	*63,000*		*63,000*
A-(*iii*) Other payments	Voted ..	11,41,335	10,90,000		11,30,000
Total .. *Charged* ..		*44,582*	*90,000*	*90,000*	*90,000*
Voted ..		11,41,335	10,90,000	12,27,000	11,30,000

DETAILED ACCOUNT No. 83-B.
Payments of Commuted Value of Pensions—Payments in England.

High Commissioner for India—					
B-(*i*) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged* ..	*29,608*	*40,000*	*20,000*	*30,000*
B-(*ii*) Other payments	Voted ..	8,908	16,000	16,000	15,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.	Rs.
I-Permanent Debt—				
(*i*) Loans bearing interest	....	.....	....	....
(*ii*) Loans not bearing interest—				
Expired loans	*22,800*	....	*10,000*	....
Total .. *Charged* ..	*22,800*	....	*10,000*	....
II-Floating Debt—				
Treasury Bills	....	....	....	....
Other Floating Loans	41,00,000	40,00,000	....	30,00,000
Total ..	41,00,000	40,00,000	....	30,00,000
III-Loans from the Central Government—				
Repayment of consolidated debt	*17,36,598*	*18,16,000*	*18,16,000*	*18,98,000*
Repayment by Bombay Municipality	*44,95,477*	*47,46,000*	*47,46,000*	*49,04,000*
Total .. *Charged* ..	*62,32,075*	*65,62,000*	*65,62,000*	*68,02,000*
O-UNFUNDED DEBT.				
Special loans	11,99,893	....	50,000	2,00,000
State Provident Funds—				
General Provident Fund	43,48,421	38,70,000	39,40,000	40,10,000
Indian Civil Service Provident Fund	2,42,660	1,65,000	2,00,000	80,000
Indian Civil Service (Non-European Members) Provident Fund	5,734	5,000	40,000	20,000
Contributory Provident Fund	1,00,052	65,000	30,000	20,000
Other miscellaneous Provident Funds	92,453	95,000	90,000	70,000
Total ..	47,89,320	42,00,000	43,00,000	42,00,000
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	1,89,443	2,40,000	1,81,000	2,26,000
B-Investment Account—				
Purchase of securities	1,68,517	3,36,000	....	1,10,000
Total ..	3,57,960	5,76,000	1,81,000	3,36,000
Appropriation for Reduction or Avoidance of Debt	....	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES—*contd.*				
Provincial Road Fund—				
Other Account—				
(*i*) (*a*) Modernising the Bombay-Poona Road		*4,91,000*	*4,91,000*	*3,70,000*
(*b*) Modernising Bombay-Nasik Road		*4,08,000*	*4,08,000*	*4,18,000*
(*c*) Other Roads	*5,97,276*	....	....	*39,000*
Establishment charges		*2,16,000*	*2,16,000*	*1,98,000*
Tools and plant charges		*27,000*	*27,000*	*25,000*
(*ii*) Grants-in-aid to District Local Boards for improvement of roads ..		*1,70,000*	*1,70,000*	....
(*iii*) Approach roads to villages	*3,21,353*	*3,50,000*	*3,54,000*	*3,50,000*
(*iv*) Grants-in-aid for traffic amenities in City of Bombay	....	....	....	*25,000*
Total .. *Charged* ..	*9,18,629*	*16,62,000*	*16,66,000*	*14,25,000*
Special Development Fund	15,64,542*	27,48,000	20,08,000*	35,71,000*
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses	20,474	32,000	32,000	72,000
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(*i*) Depreciation reserve of Nasik Distillery	2,590	5,000	5,000	5,000
(*ii*) Mahura flower Insurance reserve	52	....	....	....
B-Investment Account—				
(*a*) (*i*) Depreciation reserve of Nasik Distillery	7,69,457	....	....	....
(*ii*) Mahura flowers fire insurance reserve	—52	....	....	....
Total ..	7,72,047	5,000	5,000	5,000
Deposits of Local Funds				
District Funds	1,72,77,347	1,67,00,000	1,70,42,000	1,71,42,000
Other Funds—				
Municipal Fund	31,71,214	32,00,000	33,00,000	32,00,000
Port and Marine Fund	2,03,761	2,60,000	2,00,000	2,00,000
Education Fund	1,17,86,818	1,23,88,000	1,22,00,000	1,20,00,000
Medical and charitable Fund	7,602	2,000	8,000	8,000
Village Panchayat Fund	1,22,335	1,20,000	1,20,000	1,20,000
Other Miscellaneous Funds	22,676	30,000	30,000	30,000
Total ..	3,25,91,753	3,27,00,000	3,29,00,000	3,27,00,000

*For details *vide* Appendix at pages 149–152 of the Budget memorandum for 1941–42.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	30,21,182	33,00,000	26,00,000	26,00,000
Civil Courts' Deposits	95,68,487	89,00,000	98,00,000	97,00,000
Criminal Courts' Deposits	8,73,712	7,00,000	7,00,000	7,00,000
Personal Deposits	3,41,11,847	3,25,00,000	4,15,00,000	3,95,00,000
Forest Deposits	3,71,580	3,00,000	4,00,000	4,00,000
Public Works Deposits	9,02,790	13,00,000	10,50,000	10,50,000
Trust interest Funds	8,82,877	20,00,000	22,00,000	22,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act ..	26,836	....	....	....
Deposits for work done for Indian States, public bodies or private individuals ..	14,70,807	9,50,000	14,00,000	14,00,000
Unclaimed deposits in the General Provident Fund	17,217	10,000	15,000	15,000
Deposits of fees received by Government servants for work done for private bodies.	29,502	40,000	35,000	35,000
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	19,882	....	....	....
Total, Civil Deposits ..	5,12,96,719	5,00,00,000	5,97,00,000	5,76,00,000
Other Accounts—				
Subventions from Central Road Fund	26,91,545	29,64,000	25,33,000	35,57,000
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Commissiners of Divisions	21,654	1,60,000	2,29,000	1,76,000
II-Grants to Director of Agriculture	3,209	7,000	....	7,000
III-Grants to Director of Industries				
(*a*) Scheme for flaying and preserving of hides Tanning and leather work ..	.....	....	....	....
(*b*) Inland fisheries	....	....	....	....
(*c*) Scheme for the cottage and small scale woollen industries	22,961	21,000	24,000	21,000
Grants for the Scheme of Co-operative Training and Education ..	7,653	20,000	15,000	56,000
Total ..	55,477	2,08,000	2,68,000	2,60,000
Deposit account of the grant made by the Indian Central Cotton Committee ..	1,30,657	1,00,000	1,40,000	1,30,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1940-41.	Budget Estimate, 1941-42.
Other Accounts—*contd.*	Rs.	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	37,104	42,000	37,000	37,000
Dry Farming Research Scheme for the Bombay Deccan	24,052	33,000	32,000	33,000
Appointment of Veterinary Investigation Officer and Staff	17	9,000	4,000	5,000
Scheme for the control of ticks	4,545	11,000	9,000	4,000
Scheme into investigation of diseases of poultry	....	....	....	2,000
Cold Storage Research Scheme for fresh fruits	22,180	20,000	19,000	18,000
Scheme for improvement of marketing in India	20,668	17,000	17,000	17,000
Virus Diseases Scheme	10,725	12,000	18,000	12,000
Poultry Breeding Scheme	5,659	7,000	7,000	4,000
Sann Hemp Scheme	680	....	....	....
Cytology of papayya	....	3,000	2,000	2,000
Scheme for preparing a monograph on Dry Farming in India	....	6,000	3,000	3,000
Sheep breeding scheme	10,165	8,000	8,000	7,000
Scheme for investigation into striga attacks on jowar crops	9,296	3,000	3,000	3,000
Sugarcane Pests scheme	2,338	2,500	5,000	6,000
Scheme for testing the reactions of wheat to black stem rust	9,500	2,000	2,000	7,000
Scheme for training of special tobbaco officer	....	....	1,000	1,000
Milk recording	....	500	500	....
Wool Analysis Laboratory	....	....	500	....
Scheme for demonstration of agricultural improvements	....	3,000	....	....
Gas storage Research Scheme	31	....	....	....
Scheme for expansion in scientific work in Sheep Breeding	....	....	4,000	....
Total	1,56,960	1,79,000	1,72,000	1,61,000
Deposit account of grants from the Central Government for the development of handloom industries	45,886	41,000	66,000	59,000
Deposit account of grants from Sugar Excise Duty	61,284	33,000	53,000	43,000
Total, Other Accounts	31,41,809	35,25,000	32,32,000	42,10,000
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages.. Voted	131	....	....	....
Objection book advances Voted	3,96,793	3,40,000	4,00,000	4,00,000
Medical supplies for Military Department	....	2,000	2,000	2,000
Forest advances	14,46,069	14,28,000	14,50,000	14,50,000
Other advances Voted	27,747	30,000	48,000	48,000
Advances to students and other Indians in the United Kingdom	2,506	....	....	....
Total, Advances Repayable	18,73,246	18,00,000	19,00,000	19,00,000
Voted	4,24,671	3,70,000	4,48,000	4,48,000
PERMANENT ADVANCES—				
Permanent Advances—Civil	6,739	4,000	9,000	4,000
Accounts with the Government of Burma	1,10,452	1,25,000	25,000	50,000
Accounts with the Reserve Bank	3,53,881	2,00,000	88,000	25,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1939–40.	Budget Estimate, 1940–41.	Revised Estimate, 1940–41.	Budget Estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—				
Suspense Account	14,00,285	11,70,000	11,80,000	14,80,000
Local Public Works expenditure	32,415	20,000	20,000	20,000
Central Accounts Office—Reserve Bank Suspense	2,48,61,030	2,94,00,000	20,00,000	....
Cash Balance Investment Account	4,65,73,623	3,74,00,000	8,24,00,000	8,60,00,000
Departmental adjusting account	....	....	....	....
Recoveries of Service Payments	12,27,810	11,10,000	13,00,000	13,00,000
Total	7,40,95,163	6,91,00,000	8,69,00,000	8,88,00,000
CHEQUES AND BILLS—				
Pre-audit cheques	2,51,19,805	2,32,00,000	2,55,00,000	2,52,00,000
Departmental cheques	62,83,620	68,00,000	65,00,000	63,00,000
Total	3,14,03,425	3,00,00,000	3,20,00,000	3,15,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	66,447	1,00,000	1,00,000	1,00,000
MISCELLANEOUS—Government Account	....	....	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....	....	....	....
Loans to municipalities	....	....	....	....
Loans to district and other local fund committees	....	....	....	....
Loans to land-holders and other notabilities	....	....	....	....
Advances to cultivators	7,72,089	6,46,000	7,31,000	6,41,000
Miscellaneous loans and advances	2,07,738	3,06,000	3,97,000	6,56,000
Total .. Voted	9,79,827	9,52,000	11,28,000	12,97,000
Loans to Government Servants—				
House building advances	11,236	25,000	10,000	15,000
Advances for purchase of motor cars	67,870	1,02,000	62,000	72,000
Advances for purchase of other conveyances	14,036	16,000	15,000	16,000
Passage advances	1,000	1,000	3,000	1,000
Other advances—				
Advances for the purchase of tents, etc.	460	....	....	....
Total .. Voted	94,602	1,44,000	90,000	1,04,000
Total, Loans and Advances by Provincial Government .. Voted	10,74,429	10,96,000	12,18,000	14,01,000
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	14,05,99,651	13,90,00,000	14,76,00,000	14,66,00,000
Remittances by bills	4,34,12,771	4,06,50,000	2,30,00,000	....
Adjusting Accounts between Central and Provincial Governments	2,62,46,043	2,60,00,000	72,00,000	72,00,000
Adjusting Account with Railways	49,76,581	60,00,000	16,00,000	16,00,000
Inter-Provincial Suspense account	20,05,620	28,00,000	4,00,000	6,00,000
Reserve Bank of India Remittances	....	....	1,25,00,000	2,50,00,000
Total	21,72,40,666	21,44,50,000	19,23,00,000	18,10,00,000

Expenditure in England under the control of the Secretary of State for India.

	Accounts, 1939–40.			Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25, *General Administration*—												
University Subventions	..	9,197	9,197	..	..	..	..	..	..	..	..	..
Deduct—1/5th portion recoverable from Sind Government.	..	—1,900	—1,900	..	..	..	..	..	..	..	..	..
Leave Salaries and Sundry items ..	*7,248*	..	7,248	*3,000*	..	3,000	*3,000*	..	3,000	..	..	..
Equipment allowances of Governor ..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of passages ..	..	..	..	..	..	..	..	..	..	..	..	..
Other charges ..	..	77	77	..	10,680	10,680	..	80	80	..	10,680	10,680
	7,248	7,374	14,622	*3,000*	10,680	13,680	*3,000*	80	3,080	..	10,680	10,680
27, *Administration of Justice*—												
Other charges ..	*500*	254	754	*520*	3,200	3,720	*520*	3,200	3,720	*520*	3,000	3,520
	500	254	754	*520*	3,200	3,720	*520*	3,200	3,720	*520*	3,000	3,520
28, *Jails and Convict Settlements*—												
Other charges ..	..	2,427	2,427	..	2,280	2,280	..	2,280	2,280	..	..	..
	..	2,427	2,427	..	2,280	2,280	..	2,280	2,280	..	..	..
29, *Police*—												
Other charges ..	*1,200*	..	1,200	*800*	..	800	*800*	..	800	*400*	..	400
	1,200	..	1,200	*800*	..	800	*800*	..	800	*400*	..	400
38, *Medical*—												
Leave Salaries and Deputation Pay ..	*7,019*	..	7,019	..	..	..	..	..	..	..	..	..
	7,019	..	7,019	..	..	..	..	..	..	..	..	..
55, *Superannuation Allowances and Pensions*—												
Contributions payable to the Central Government in respect of pensions paid by the India Office..	*3,05,468*	..	3,05,468	*3,04,000*	..	3,04,000	*,04,000*	..	3,04,000	*3,04,000*	..	3,04,000
	3,05,468	..	3,05,468	*3,04,000*	..	3,04,000	*3,04,000*	..	3,04,000	*3,04,000*	..	3,04,000
Total ..	*3,21,435*	10,055	3,31,490	*3,08,320*	16,160	3,24,480	*3,08,320*	5,560	3,13,880	*3,04,920*	13,680	3,18,600

Disbursements.	Accounts, 1939-40.			Budget Estimate, 1940-41.			Revised Estimate, 1940-41.			Budget Estimate, 1941-42.		
	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue—												
Leave Salaries and Deputation Pay ..	..	..	..	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	*2,489*	..	2,489	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800
Stores for India ..	..	15,702	15,702	..	..	..	..	..	..	..	..	..
	2,489	15,702	18,191	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800
8, Provincial Excise—												
Leave Salaries and Deputation Pay ..	*10,499*	..	10,499	..	..	..	*200*	..	200	..	..	..
Sterling Overseas Pay.	*1,827*	..	1,827	*2,160*	..	2,160	*1,960*	..	1,960	*2,160*	..	2,160
Stores for India ..	..	..	..	..	160	160	..	160	160	..	..	..
	12,326	..	12,326	*2,160*	160	2,320	*2,160*	160	2,320	*2,160*	..	2,160
10, Forest—												
Leave Salaries and Deputation Pay ..	*74,208*	..	74,208	*10,000*	..	10,000	*41,720*	..	41,720	*23,520*	..	23,520
Sterling Overseas Pay.	*27,190*	..	27,190	*49,080*	..	49,080	*32,000*	..	32,000	*34,680*	..	34,680
Other charges—												
Books and Periodicals ..	..	..	..	..	..	..	..	..	..	..	40	40
Allotment of pay of Officers ..	..	..	..	..	..	..	*5,360*	..	5,360	*8,000*	..	8,000
	1,01,398	..	1,01,398	*59,080*	..	59,080	*79,080*	..	79,080	*66,200*	40	66,240
Carried over ..	*1,16,213*	15,702	1,31,915	*66,040*	160	66,200	*86,040*	160	86,200	*73,160*	40	73,200

Disbursements.	Accounts, 1939–40.			Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*1,16,213*	15,702	1,31,915	*66,040*	160	66,200	*86,040*	160	86,200	*73,160*	40	73,200
12, Charges on account of Motor Vehicles Acts—												
Leave Salaries and Deputation Pay ..	..	..	..	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	*421*	..	421	..	..	..	*13,400*	..	13,400	*13,600*	..	13,600
Other charges—												
Books and Periodicals ..	..	..	..	..	..	..	..	120	120	..	..	..
Other items ..	..	6	6	..	..	..	..	..	..	..	..	..
	421	6	427	..	..	..	*13,400*	120	13,520	*13,600*	..	13,600
25, General Administration—												
Leave Salaries and Deputation Pay ..	*1,67,653*	5,579	1,73,232	*36,320*	..	36,320	*7,720*	..	7,720	..	..	..
Sterling Overseas Pay.	*48,320*	..	48,320	*53,360*	..	53,360	*43,800*	..	43,800	*46,680*	..	46,680
Stores for India ..	..	275	275	..	400	400	..	..	..	..	400	400
Local Government's share of the cost of H.C.'s establishment.	..	98,080	98,080	..	89,800	89,800	..	1,13,640	1,13,640	..	1,08,960	1,08,960
Allowances, etc., to selected candidates for the Indian Civil Service ..	*18,467*	..	18,467	*16,440*	..	16,440	*10,640*	..	10,640	*1,560*	..	1,560
Other charges—												
Books and Periodicals ..	..	..	..	..	..	..	..	520	520	..	880	880
Allotment of pay of Officers ..	..	..	..	..	..	..	*1,080*	..	1,080	*1,600*	..	1,600
	2,34,440	1,03,934	3,38,374	*1,06,120*	90,200	1,96,320	*63,240*	1,14,160	1,77,400	*49,840*	1,10,240	1,60,080
27, Administration of Justice—												
Leave Salaries and Deputation Pay ..	*93,460*	..	93,460	*27,760*	..	27,760	*9,480*	..	9,480	..	..	..
Sterling Overseas Pay.	*16,957*	..	16,957	*20,000*	..	20,000	*9,320*	..	9,320	*18,400*	..	18,400
Other charges—												
Allotment of pay of Officers ..	..	..	..	..	..	..	*7,000*	..	7,000	*12,000*	..	12,000
	1,10,417	..	1,10,417	*47,760*	..	47,760	*25,800*	..	25,800	*30,400*	..	30,400
Carried over ..	*4,61,491*	1,19,642	5,81,133	*2,19,920*	90,360	3,10,280	*1,88,480*	1,14,440	3,02 920	*1,67,000*	1,10,280	2,77,280

Disbursements.	Accounts, 1939-40.			Budget Estimate, 1940-41.			Revised Estimate, 1940-41.			Budget Estimate, 1941-42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*4,61,491*	1,19,642	5,81,133	*2,19,920*	90,360	3,10,280	*1,88,480*	1,14,440	3,02,920	*1,67,000*	1,10,280	2,77,280
28, Jails and Convict Settlements—												
Leave Salaries and Deputation Pay ..	*15,000*	1,133	16,133	*4,120*	3,360	7,480	*4,120*	1,320	5,440	..	..	..
Sterling Overseas Pay.	*860*	..	860	....	....	....	*120*	..	120	..	..	..
	15,860	1,133	16,993	*4,120*	3,360	7,480	*4,240*	1,320	5,560	..	..	..
29, Police—												
Leave Salaries and Deputation Pay ..	*1,38,762*	30,174	1,68,936	*45,840*	....	45,840	*55,680*	7,760	63,440	*27,560*	2,600	30,160
Sterling Overseas Pay.	*1,33,687*	..	1,33,687	*1,46,960*	....	1,46,960	*1,13,280*	..	1,13,280	*1,22,960*	..	1,22,960
Stores for India ..	..	5,330	5,330	....	13,760	13,760	..	18,440	18,440	..	6,000	6,000
Other charges—												
Allotment of pay of Officers ..	..	..	..	....	....	....	*2,800*	760	3,560	*4,800*	1,120	5,920
Other items ..	*1,621*	..	1,621	....	....	....	..	..	..	*2,000*	..	2,000
	2,74,070	35,504	3,09,574	*1,92,800*	13,760	2,06,560	*1,71,760*	26,960	1,98,720	*1,57,320*	9,720	1,67,040
37, Education—												
Leave Salaries and Deputation Pay—												
(1) Anglo-Indian and European Communities ..	..	15,630	15,630	....	....	....	..	..	..	..	..	..
(2) Other Communities ..	*35,058*	12,721	47,779	*5,400*	....	5,400	*16,280*	..	16,280	*3,320*	..	3,320
Sterling Overseas Pay—												
(1) Anglo-Indian and European Communities ..	..	..	..	....	....	....	..	..	..	..	..	..
(2) Other Communities ..	*8,031*	5,871	13,902	*6,960*	6,400	13,360	*12,680*	..	12,680	*14,400*	..	14,400
Stores for India ..	..	..	..	....	....	....	..	840	840	..	..	..
Other charges—												
Books and Periodicals ..	..	..	..	....	....	....	..	2,240	2,240	..	1,960	1,960
Grant to Indian Students Union and Hostel. ..	..	..	..	....	....	....	..	3,000	3,000	..	3,000	3,000
Other items ..	*754*	12,020	12,774	....	7,480	....	..	12,320	12,320	..	8,640	8,640
	43,843	46,242	90,085	*12,360*	13,880	26,240	*28,960*	18,400	47,360	*17,720*	13,600	31,320
Carried over ..	*7,95,264*	2,02,521	9,97,785	*4,29,200*	1,21,360	5,50,560	*3,93,440*	1,61,120	5,54,560	*3,42,040*	1,33,600	4,75,640

Disbursements.	Accounts, 1939-40.			Budget Estimate, 1940-41.			Revised Estimate, 1940-41.			Budget Estimate, 1941-42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*7,95,264*	2,02,521	9,97,785	*4,29,200*	1,21,360	5,50,560	*3,93,440*	1,61,120	5,54,560	*3,42,040*	1,33,609	4,75,640
38, Medical—												
Leave Salaries and Deputation Pay ..	*35,141*	1,078	36,219	*8,560*	..	8,560	*280*	..	280	*16,480*	..	16,480
Sterling Overseas Pay.	*46,751*	..	46,751	*66,680*	..	66,680	*56,680*	..	56,680	*42,280*	..	42,280
Stores for India ..	..	..	..	..	9,000	9,000	..	9,000	9,000	..	..	..
Other charges— Books and Periodicals ..	..	..	..	..	..	..	..	..	..	..	200	200
Miscellaneous ..	..	618	618	..	..	..	..	200	200	..	..	..
Allotment of pay of Officers ..	..	..	..	..	..	..	*2,160*	..	2,160	..	..	..
	81,892	1,696	83,588	*75,240*	9,000	84,240	*59,120*	9,200	68,320	*58,760*	200	58,960
39, Public Health—												
Leave Salaries and Deputation Pay ..	*8,708*	6,147	14,855	..	5,160	5,160	..	5,320	5,320	..	..	..
Sterling Overseas Pay.	*7,252*	..	7,252	*8,800*	..	8,800	*5,280*	..	5,280	*8,800*	..	8,800
Stores for India ..	..	1,122	1,122	..	..	..	..	..	..	..	..	..
Other charges—*Add*— Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	..	..	..	..	..	..	..	5,160	5,160	..	..	..
Books and Periodicals ..	..	..	..	..	..	..	..	1,320	1,320	..	4,520	4,520
	15,960	7,269	23,229	*8,800*	5,160	13,960	*5,280*	11,800	17,080	*8,800*	4,520	13,320
40, Agriculture—												
Leave Salaries and Deputation Pay ..	*6,313*	5,041	11,354	..	..	..	..	1,840	1,840	..	..	..
Sterling Overseas Pay.	*6,406*	..	6,406	*6,960*	..	6,960	*6,840*	..	6,840	*6,960*	..	6,960
Stores for India ..	..	5	5	..	..	..	..	..	..	..	..	..
Other charges— Books and Periodicals ..	..	..	..	..	..	..	..	200	200	..	1,640	1,640
	12,719	5,046	17,765	*6,960*	..	6,960	*6,840*	2,040	8,880	*6,960*	1,640	8,600
41, Veterinary—												
Leave Salaries and Deputation Pay ..	..	..	..	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800
Other charges— Books and Periodicals ..	..	..	..	..	..	..	..	..	..	..	960	960
	4,800	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	960	5,760
Carried over ..	*9,10,635*	2,16,532	11,27,167	*5,25,000*	1,35,520	6,60,520	*4,69,480*	1,84,160	6,53,640	*4,21,360*	1,40.920	5,62,280

Disbursements.	Accounts, 1939–40.			Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*9,10,635*	2,16,532	11,27,167	*5,25,000*	1,35,520	6,60,520	*4,69,480*	1,84,160	6,53,640	*4,21,360*	1,40,920	5,62,280
43, Industries—												
Leave Salaries and Deputation Pay ..	..	..	..	..	..	..	..	..	..	..	..	..
Government Scholars—Allowances, fees, etc.	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India ..	..	4,725	4,725	..	560	560	..	560	560	..	3,520	3,520
Other charges—												
Books and Periodicals ..	..	..	..	..	..	..	..	720	720	..	1,440	1,440
	..	4,725	4,725	..	560	560	..	1,280	1,280	..	4,960	4,960
47, Miscellaneous Departments—												
Leave Salaries and Deputation Pay ..	*27,502*	9,993	37,495	*7,960*	..	7,960	*7,720*	..	7,720	..	..	..
Sterling Overseas Pay.	*5,687*	..	5,687	*11,760*	..	11,760	*4,800*	..	4,800	*4,800*	..	4,800
Other charges—												
Books and Periodicals ..	..	..	..	..	..	..	..	120	120	..	..	..
Allotment of pay of Officers ..	..	..	..	..	..	..	..	1,200	1,200	..	2,400	2,400
	33,189	9,993	43,182	*19,720*	..	19,720	*12,520*	1,320	13,840	*4,800*	2,400	7,200
Carried over ..	*9,43,824*	2,31,250	11,75,074	*5,44,720*	1,36,080	6,80,800	*4, 82,000*	1,86,760	6,68,760	*4,26,160*	1,48,280	5,74,440

Disbursements.	Accounts, 1939–40.			Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*9,43,824*	2,31,250	11,75,074	*5,44,720*	1,36,080	6,80,800	*4,82,000*	1,86,760	6,68,760	*4,26,160*	1,48,280	5,74,440
30, Civil Works—												
Leave Salaries and Deputation Pay ..	*55,164*	8,010	63,174	..	10,320	10,320	*8,840*	5,320	14,160	*8,680*	..	8,680
Sterling Overseas Pay (ordinary) ..	*31,926*	..	31,926	*41,680*	..	41,680	*32,640*	..	32,640	*36,520*	..	36,520
Sterling Overseas Pay (Central Road Fund)	*430*	..	430	..	..	..	..	..	..	..	..	..
Other charges—												
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri.. ..	..	..	..	..	—5,160	—5,160	..	—5,160	—5,160	..	..	..
Books and Periodicals ..	..	..	..	..	..	..	..	40	40	..	700	700
Allotment of pay of Officers ..	..	..	..	..	..	..	*7,480*	..	7,480	*12,800*	..	12,800
	87,520	8,010	95,530	*41,680*	5,160	46,840	*48,960*	200	49,160	*58,000*	700	58,700
55, Superannuation—												
(*a*) Contribution payable to the Central Government in respect of—												
Pensions of Officers appointed by the Secretary of State etc.— ..	*19,48,424*	..	19,48,424	*19,78,000*	..	19,78,000	19,78,000	..	19,78,000	20,00,000	..	20,00,000
Pensions under the Indian Civil Service Family Pension regulations ..	*14,159*	..	14,159	*18,000*	..	18,000	*38,560*	..	38,560	*8,400*	..	8,400
Passage Gratuities..	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) Other pensions ..	..	2,82,467	2,82,467	..	3,00,000	3,00,000	..	3,00,000	3,00,000	..	3,20,000	3,20,000
	19,62,583	2,82,467	22,45,050	*19,96,000*	3,00,000	22,96,000	*20,16,560*	3,00,000	23,16,560	*20,08,400*	3,20,000	23,28,400
Carried over..	*29,93,927*	5,21,727	35,15,654	*25,82,400*	4,41,240	30,23,640	*25,47,520*	4,86,960	30,34,480	*24,92,560*	4,68,980	29,61,540

Disbursements.	Accounts, 1939–40.			Budget Estimate, 1940–41.			Revised Estimate, 1940–41.			Budget Estimate, 1941–42.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*29,93,927*	5,21,727	35,15,654	*25,82,400*	4,41,240	30,23,640	*25,47,520*	4,86,960	30,34,480	*24,92,560*	4,68,980	29,61,540
56, Stationery and Printing—												
Leave Salaries and Deputation Pay ..	..	..	..	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	..	3,200	3,200	..	3,200	3,200	..	3,200	3,200	..	3,200	3,200
Stores for India—												
Cost of stores proper ..	..	5,600	5,600	..	25,320	25,320	..	30,000	30,000	..	24,440	24,440
Cost of stores purchased from the depreciation fund.	..	..	..	..	11,500	11,500	..	11,500	11,500	..	51,360	51,360
Less—Amount transferred from the depreciation fund.	..	—5,525	—5,525	..	—11,500	—11,500	..	—11,500	—11,500	..	—51,360	—51,360
	..	3,275	3,275	..	28,520	28,520	..	33,200	33,200	..	27,640	27,640
57, Miscellaneous—												
Other charge —												
Books and Periodicals ..	..	..	..	..	..	..	..	40	40	..	..	..
Other items ..	..	..	..	..	480	480	..	480	480	..	400	400
Miscellaneous ..	..	335	335	..	..	..	..	3,000	3,000	..	..	..
	..	335	335	..	480	480	..	3,520	3,520	..	400	400
63, Extraordinary Charge —												
Sterling Overseas Pay ..	..	..	..	..	..	..	*1,080*	..	1,080	..	..	..
Other charges ..	..	..	..	..	..	..	..	..	..	*560*	..	560
Deduct—Recoveries of war charges ..	..	..	..	..	..	..	*—1,080*	..	—1,080	*—560*	..	—560
	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure, on Revenue Account ..	*29,93,927*	5,25,337	35,19,264	*25,82,400*	4,70,240	30,52,640	*25,47,520*	5,23,680	30,71,200	*24,92,560*	4,97,020	29,89,580
83, Payments of commuted value of pension—												
Contribution payable to the Central Government in respect of commutation of pensions of officers appointed by the Secretary of State for India ..	*29,608*	..	29,608	*40,000*	..	40,000	*20,000*	..	20,000	*30,000*	..	30,000
Other payments ..	..	8,908	8,908	..	16,000	16,000	..	16,000	16,000	..	15,000	15,000
	29,608	8,908	38,516	*40,000*	16,000	56,000	*20,000*	16,000	36,000	*30,000*	15,000	45,000
GRAND TOTAL ..	*30,23,535*	5,34,245	35,57,780	*26,22,400*	4,96,240	31,18,640	*25,67,520*	5,39,680	31,07,200	*25,22,560*	5,12,020	30,34,580

INDEX.

A	Pages
Accountancy Diploma Board—Co-operation and	405
Accountant General's establishment, cost of —, doing work for High Court	156
Accounts with the Government of Burma. } Accounts with the Reserve Bank .. }	54, 501
Acquisition of land—Yeravda Central Prison	180
Adjudication fees	20
Administration of Indian Partnership Act, 1932—	
Expenditure	406
Receipts	44
Administration of Justice—	
Expenditure	154–173
Receipts	35
Administrative officers for Primary Education	253
Administrator-General and Official Trustee—	
Expenditure	164
Receipts	35
Advances Repayable—	
Civil Advances—	
Advances for purchase of passages .. } Forest advances .. .. } Medical supplies for Military Department .. .. } Objection book advances .. } Other advances .. .. }	54, 501
Advisers	117
Advocate-General	162
Agency Work—Secretariat Departments: Amount recoverable from the Central Government	120
Agent for the Sardars in Deccan ..	473
Agreement stamps	19
Agriculture—Expenditure	304–339
—Receipts	42
Agricultural—	
Chemist	326
College	326–328
Demonstration and propaganda ..	309–310
Education	326–328
Engineer	329
Exhibitions and fairs	310
Experimental farms	308
Experiments and research ..	311–325
Grants-in-aid	331
Improvements—Model Project for demonstration of	320, 336
Marketing—Scheme for the improvement of — in India	365
Professors	326
Research, Schemes subsidised by— Imperial Council of Agricultural Research	313–321
Sugar Excise Fund	322–323
Special Development Programme ..	332–338
Superintendent of	309
Works	331
Agri-Horticultural Association—grant-in-aid to	331
Aides-de-Camp to His Excellency the Governor	111
Air raid precaution	474, 475, 482, 483
Akarband Work	66
Akrani Mahal, recovery on account of establishment charges	88, 60
Alienation Department Printing Press, Poona	464
Alienation Office, Poona	65
All-India Cattle show Society—Grant-in-aid	337
All-India Medical Council—	
Travelling Allowance to the representative of the Registered Medical Graduates on the	263
All-India National Planning Committee—grant to	388
All-India Spinners' Association—grants to —	373
All-India Village Industries Association—grant to	356, 373
Allotment of Pay of Officers ..	153, 220
Allowance to Advocate General for establishment and other charges ..	162
Allowances for selected candidates for I.C.S.	148
Amenities to Industrial Labour ..	401
Anand Institute of Agriculture ..	107 and 331
Ancient manuscripts—preservation and translation of —	397

A—contd.	Pages
Annual land revenue compensations ..	70
Anti-rabic treatment	301
Apiculture—Scheme for research in ..	324
Approach Roads to villages ..	499
Appropriation for Reduction or Avoidance of Debt—	
Expenditure	108
Receipts	51
Arecanut-methods of control of Koleroga disease of —	325
Arogya Mandal, Poona—grant to ..	297
Artisans—grants to needy ..	387
Arts and Crafts—	
Scheme for development of — ..	357, 376
Arts Colleges—	
Expenditure	227, 228
Receipts	39
Assets, Government—Sale of — ..	49
Assignments and Compensations—	
Land Revenue	69, 70
Provincial Excise	81
Assistant Backward Class Officer ..	184
Assistant Collectors and Magistrates ..	137
Assistant Directors of Public Health ..	288
Assistant Directors of Information ..	129
Assistant Entomologist	315
Assistant Horticulturist	326
Assistant Judges under training ..	155, 167
Assistant Live Stock Expert ..	307
Assistant Plant Pathologist ..	315
Assistant Registrar, Co-operative Finance	346
Assistant Registrar, Land Mortgage Banks	347
Assistant Registrars	157
Assistant Store Purchasing Officer ..	382
Assistant Superintendents of Police ..	205
Assistant Superintendent of Stamps ..	82
Assistant Taxing Master	158
Audit-fees for Government — ..	49
Audit fees—Co-operation	43
Ayurvedic and Unani Schools and Hospitals	282
Auxiliaries	463, 464

B	
Baby week celebration—grant to ..	297
Backward Class Officer	184, 409
Backward Class Officer, Divisible expenditure transferred to "47, Miscellaneous Departments" ..	186, 407–409
Backward societies—grants to ..	348
Bacteriological Laboratories ..	300
Bacteriologist	341
Bamboos—Forest—	
Bamboo work—Development of cane and	355 and 378
Receipts	21–22
Band, His Excellency the Governor's ..	112
Basic training	247
Beer manufactured in India ..	16
Belgaum Vaccine Institute	290
Betel nuts — Spraying parties to control Koleroga diseases to — ..	310
Betting Tax—Receipts	25
Betting Tax—Expenditure	96
Bhang, Duty on	17
Bhatgar Electricity Scheme—	
Expenditure	454, 455
Revenue	46
Bhil Nemnukhs	70, 214
Bills of Exchange or Hundies ..	19
Bills of Lading	19
Black Stem rust of wheat: Testing of reaction of wheat to —	53, 318, 501
Blind Asylum Fund, Dhulia ..	469
Board of examiners for granting certificates of competency to electrical wiremen and contractors	405
Board for Education in Hindustani ..	258
Board of Indian Systems of Medicines ..	278
Board of Physical Education ..	256, 246
Board of Secondary Education ..	257
Boats: Purchase and repairs of— Presidency Police	195
Body Guard, His Excellency the Governor's	112
Bombay Art Society, Grant to ..	222
Bombay Development Scheme—	
Expenditure	451–453, 493–495
Receipts	45
Bombay Medical Council, Grant to ..	278

B—contd.

PAGES

Bombay Mofussil Maternity Child Welfare and Health Council—Grant-in-aid to 297
Bombay Motor Vehicles Tax Act, 1935—
Expenditure (charges of collection) .. 92
Receipts 24
Bombay Municipality—
Excise compensations 81
Feeding stray dogs, grants for .. 472
Grants to — from Tobacco duty (Town of Bombay) Amendment Act, 1932. 98
Lethal chambers—grant towards .. 472
Music license fees, grants towards .. 472
Payment of general taxes to .. 471
Payment to — for practical instructions to students of the G. M. College 279
Bombay-Nasik Road 499
Bombay-Poona Road 499
Bombay Presidency Women's Council .. 469
Bombay Province Probation and After-care Association 408
Bombay Public Conveyances Acts—
Grants to local bodies on account of —
Receipts 472
Bombay Revenue Tribunal .. 132
Bombay Shops and Establishment Act—Expenditure 402
Books and periodicals—Cost of .. 468
Book-makers—Betting Tax—Receipts. 25
Boring operations—
Expenditure 334
Receipts 42
Borstal School, Dharwar 183
Botanist—Economic 326
Boundary marks recoverable from land-holders—
Expenditure 68
Recoveries on account of cost of .. 14
Boundaries between British territory and Indian States—demarcation of. 68, 86
Boundaries, Forests, Maintenance of .. 86
Branch Supervision 463, 464
Brokers' Notes stamps 19
Buildings—Forest 85
Bunding classes 335
Bunding and Dry Farming Survey and Development Scheme 338

C

Cane and bamboo work—Development of 378
Capital portion of equated payments out of revenue 497
Capitation grants to Voluntary Agencies—Criminal Tribes 184
Cash Balance Investment Account .. 54, 502
Cash receipts of record rooms in offices which are charged to Administration of justice 35
Cash receipts under the Arms Act .. 37
Cash receipts under the Petroleum Act .. 37, 38
Cash Remittances and adjustments between officers rendering accounts to the same Accountant General—
Other local remittances 55, 502
Cattle Pounds—
Expenditure 198, 471
Receipts 37
Central Accounts Office—Reserve Bank Suspense 54, 502
Central Jails 179, 180
Certifying surgeons (Factories Department) 398
Chairman, Public Service Commission .. 131
Charas—Duty on 17
Charcoal and Firewood— { Expenditure. 85 / Receipts .. 22
Charges for giving evidence in Explosive cases 167
Charges for moving prisoners .. 178, 180, 182, 183
Charges incurred as a direct result of War 477–488
Charges for the sale of stamps .. 83
Charges in connection with village uplift. 330
Charges in connection with economic development and improvement of rural areas 52, 151, 349, 500
Charges of Administration—Land Revenue 58–60
Charitable purposes—Donations for .. 469
Chavdis—Construction and repairs of .. 59, 71
Chemical Analyser, Bombay .. 285
Chemist, agricultural 326

C—contd.

PAGE

Chemist—Industrial 381
Cheques and Bills—
Departmental cheques .. .. } 54, 502
Pre-audit cheques .. .. }
Chief Account Officer of Excise .. 73
Chief Conservator of Forests .. 84
Chief Inspector of Factories .. 398
Chief Inspector of Steam Boilers and Smoke Nuisances 403
Chief Justice and puisne judges .. 155
Chief Judge, Small Cause Court, Bombay 169
Chief Marketing Officer 347
Chief Presidency Magistrate .. 166
Chief Secretary 122
Children's Aid Society—grant to .. 408
Children's Home expenses .. 185
Chitnises to Collectors 137
Cholera—expenses in connection with outbreaks of 299
Chowka Distillery—contingencies .. 79
City Survey Operations—
Recoverable 68
Recoveries on account of .. 14
Civic Guards 200, 211
Civil and Sessions Courts 167–168
Civil and Sessions Judges 167
Civil Deposits—
Civil Courts Deposits .. ..
Criminal Courts Deposits .. ..
Deposits of fees received by Government servants for work done for private bodies .. ..
Deposits under Weights and Measures Act .. ..
Deposit Account of receipts under the Bombay Public Conveyance Act ..
Deposits for work done for public bodies or individuals .. .. } 52, 500
Disbursements .. ..
Forest Deposits .. ..
Personal Deposits .. ..
Public Works Deposits .. ..
Receipts .. .. ..
Revenue Deposits .. ..
Trust Interest Funds .. ..
Unclaimed Deposits in the General Provident Fund .. ..
Civil Disobedience movement—Repurchase of lands forfeited in .. 476
Civil List—amount payable to Central Government for preparation of .. 125
Civil Surgeons 262
Civil Works—
Capital Account of— 496
Expenditure charged to revenue .. 410
Receipts 45
Clerk of the Crown, High Court .. 159
Clearance lists 20
Cloth—
Sales tax on manufactured .. 25
Clothing and bedding of prisoners .. 178, 180, 182, 183, 187
Coir manufacture school 375
Cold storage research scheme .. 53, 315, 501
Collection charges in Civil Department—
Irrigation 26, 27
Collection of payments for services rendered—Administration of Justice .. 35
Collectors and Magistrates .. 137
Collector of Bombay 58
Colleges—
Agricultural, Poona 326–328
Arts, Government 227
Commerce and Economics, Sydenham 232
Engineering, Poona 230
Law 229
Medical 279–280
Professional 229–232
Science 225
Training for secondary teachers—Bombay and Belgaum .. 231
Veterinary 341
Commandant—Body Guard .. 112
Commercial Class in Bombay .. 244
Commercial School at Broach .. 244
Commercial Departments—pensionary charges transferred to — .. 460
Commercial spirits including denatured spirits and medicated wines—
Receipts from 15
Commissioner—
Northern Division .. .. }
Central Division .. .. } 134
Southern Division .. .. }

PAGES

C—contd.

Commissioner for taking Accounts, High Court 158
Commissioner of Excise 73
Commissioner of Labour 399
Commissioner of Police, Bombay .. 190
Commissioner, Workmen's Compensation Act 406
Communications—
Ordinary 415, 416
Road Development Account .. 417-436
Communications and buildings, Forest.. 85
Commutation of pensions—
Ordinary 460
Capital 497
Commuted value of pensions to officers and servants of the High Court—payments of 497
Compassionate Allowances 458
Compassionate fund allowances and gratuities 458
Compensations—
Land Revenue 69-70
Provincial Excise 81
Compensation to local bodies etc. .. 91
Competitions—
Tax on prize— 25
Compounders—Jail Department .. 177, 179, 181, 183
Conservancy and Works 84
Conservators of Forests 87
Conservancy and Works—Forest—
Expenditure 85, 86
Receipts 21-22
Consulting Public Health Engineer .. 292
Consulting Surveyor to Government .. 295
Consulting Surveyor to Government—Land acquisition work under — .. 58
Contract allowance of the Governor—Expenditure from 109
Contribution for Forest Map Office, Dehra Dun 84
Contribution from the society for the prevention of cruelty to animals .. 166
Contribution from the Central Government for—
Pilgrim Police .. .. } 193
Sanitary Police .. .. }
British I. M. S. Officers belonging to the War Reserve 41
Work in connection with the Live Stock Importation Act .. 344
Work done by Provincial Law Officers on behalf of the Central Government 163
Contribution from Imperial Bank of India for Police supplied .. 204
Contributions—Miscellaneous—Receipts. 49
Contributions for pensions and gratuities—Receipts 47
Contributions for pensions and gratuities—Expenditure 457
Contributions payable to Central Government in respect of —
Pensions of High Court Judges and Officers appointed by the Secretary of State, etc. 459
Commutations of pensions of officers appointed by the Secretary of State, etc. 497
Contributions to local and municipal bodies and institutions—
Agriculture 331
Co-operation 348
Industries 389
Medical 278
Miscellaneous.. 472
Public Health.. 297
Convict Labour.. 465
Co-operation—
Expenditure on—and rural development 346-380
Receipts 43
Special Development Programme .. 366-380
Co-operation and accountancy diploma board 405
Co-operative Finance—Assistant Registrar 346
Co-operative Institute, Provincial—subsidy to 348
Co-operative Societies—
Grants-in-aid 348
Recovery officers 363
Co-operative training and education, Scheme for 52, 364, 500

PAGES

C—concld.

Coopering receipts—Excise 18
Coroner's Court.. 165
Cost of Accountant General's establishment doing work for the High Court 156
Cost of boundary marks recoverable from land holders 68
Cost of—
(1) Maintenance of syrens .. } 475
(2) Convoy of vehicles .. .. }
Cottage and small scale woollen industries—Development of 52, 362, 500
Cottage Industry Experimental Workshop, Poona 372
Cottage Industries 350-362
Cottage Industries : Sales Depots for marketing of products of— .. 371
Cotton—
Breeders 311
Superintendents 309
Cotton seed distribution scheme .. 331
Cotton Transport Check stations .. 310
Country Fermented Liquor—Excise—Receipts 16
Country Spirits, Excise—Receipts .. 15
Court-fees realized in—
Stamps 19
Cash 35
Court of Industrial Arbitration .. 402
Court Receiver and Liquidator—
Expenditure 161
Fees 35
Courts, Presidency Magistrates' .. 166
Courts of Small Causes 169
Covenanted Civil Service Pensions .. 459
Criminal Courts 170-172
Criminal Investigation Department—
Bombay City 201, 202
Presidency 219
Criminal Tribes Settlement—
Expenditure .. .. .. 175 and 184-186
Receipts 36
Crop botanist 311
Crop experiments 324
Crop Physiologist 313
Cultivators, Advances to—
Expenditure 502
Receipts 55
Cynogas operations 299
Cytology of papaya 53. 319, 501

D

Dakshina and other Fellowships .. 257
Debt—
Consolidated—Repayment of— .. 498
Reduction or Avoidance of—
Appropriation for 108
Debt Heads—
Disbursements 498-502
Receipts 50-55
Demarcation of boundary marks—
Forest 86
Land Revenue 68
Demonstration of control measures against mango-hopper 310
Demonstration Parties—
Dyeing 378
Hemp manufacture 366
Lacquer 377
Village Tanning 354
Denatured spirits—Excise 15
Dental Mechanic 281
Departmental and other examinations.. 404
Departmental and Commissioned shops . 80
Deportation charges 470
Deposits of Local Funds—
District Funds .. .. } 51, 499
Other Funds .. .. }
Deposits—Unclaimed—receipts .. 49
Deposit account of grants for the scheme of Co-operative Training and Education 52, 500
Deposit Account of grants from the Central Government for economic development and improvement of rural areas 52, 500
Deposit Account of the grant made by the Indian Central Cotton Committee. 53, 500
Deposit Account of the grants made by the Imperial Council of Agricultural

D—contd.	Pages
Research— Appointment of Veterinary Investigation Officer and Staff .. Cold Storage Research Scheme for fresh fruits .. .. Dry Farming Research Scheme for the Bombay Deccan .. Poultry Breeding Scheme .. Sann Hamp Scheme .. Scheme for improvement of marketing in India .. .. Sugarcane Research Scheme in the Bombay Deccan .. .. Virus Diseases Scheme .. Deposit account of grants from the Central Government for the development of handloom industries .. *Deposit Account of grants from Sugar Excise Duty*	53, 501
Depreciation Funds of Government Presses— Expenditure	499
Receipts	51
Depreciation Reserves of Nasik Distillery—Deposits of — ..	51, 499
Depreciation, provision for Government presses	464, 466
Depreciation, provision for Nasik Distillery	79
Deputy and Assistant Registrars, High Court	157
Deputy Collectors	58, 137
Deputy Commissioners of Police, Bombay City ..	190, 195, 199
Deputy Director of Rural Development	346
Deputy Directors of Agriculture ..	306
Deputy Director of Industries ..	392
Deputy Governor, Borstal School ..	183
Deputy Inspectors of Schools ..	254
Deputy Inspectors-General of Police ..	203
Deputy President, Bombay Legislative Council	119
Deputy Registrar, Appellate Side ..	157
Deputy Registrar of Co-operative Societies	346
Deputy Speaker, Bombay Legislative Assembly ..	118
Deputy Superintendents of Police ..	205
Destitute persons—maintenance of ..	470
Destruction of wild animals—rewards for.	473
Development Fund—Special— Transfer from—to, VII-Land Revenue	13
XVIII—Irrigation	33
XXVI-Education	39
XXVII-Medical	41
XXVIII-Public Health ..	41
XXIX-Agriculture	42
XXXI-Co-operation	43
XXXIX-Civil Works	45
XLVI-Miscellaneous	49
Transfer to—	473
Development Scheme, Bombay— Expenditure charged to Capital ..	493–495
Expenditure charged to Revenue ..	451–453
Receipts	45
Development Scheme, Sholapur ..	297, 491
Dewasthans—Annual payments ..	70
Dhadgaon distillery	18, 78
Dietary charges of prisoners ..	178, 180, 182, 183
Diet and road money to witnesses ..	171
Direct grants to Non-Government Schools— Primary	239
Secondary	237
Special Schools	249–250
Technical Schools	389
Director of Kannada Research ..	227
Director, Haffkine Institute ..	300
Director, School of Art	244
Director of Agriculture	305
Director of Industries	382
Director of Information	129
Director of Public Health	288
Director of Public Instruction ..	202
Director, Vaccine Institute, Belgaum ..	230
Director, Veterinary Services ..	340
Discount and commission on sale of Stamps	83
Discretionary grants—Governor ..	148
Discretionary grants—Collectors for Rural Development purposes ..	151
Discretionary grants—Chief Inspector of certified schools	408
District Industrial Officers	383

D—concld.	Pages
Distillery Receipts— Chowka	18
Dhadgaon	18
Nasik	18
Distilleries—Chowka, Dhadgaon and Nasik, Expenditure	78–79
District Jails	181
District and Sessions Judges ..	167
District and Village Officers— Land Revenue	70
District Benevolent Society—Grant to ..	469
District Charges—Provincial Excise ..	74–77
District Executive Force, Police ..	204–211
District Local Fund Officers—Contributions from	47
District Industrial Associations : Grants to —	361, 362
District Medical Officers	262
District Rural Development Boards ..	151, 349, 373
Divisional Veterinary Officers ..	340
Donations for charitable purposes ..	469
Donations to Provident Funds ..	459
Donations to Service Funds ..	457
Donations to Scientific Societies and Institutes	222
Drift and waif wood and confiscated forest produce	21
Dry Farming Research Scheme ..	314, 373
Dry Farming Research sub-stations ..	325
Dry Farming survey	338
Durbar charges—Miscellaneous ..	473
Durbar presents	473
Duty on foreign timber, etc. ..	22
Duty on impressing documents ..	20
Duty on medicinal and toilet preparations containing alcohol, opium, etc. ..	15
Dyeing demonstration parties ..	378

E	
Economic botanist	326
Economic development and improvement of rural areas	151
Education— Adult	250–251
Agricultural	326–328
Anglo-Indian and European ..	237, 249, 253, 255, 256
Expenditure	223–259
Industrial	384
Receipts	39–40
Technical	389
Elections for Legislatures ..	119
Elections to local boards	471
Electrical Engineer	437–438
Electrical contractors and wiremen— Board of examiners for granting certificates of competency to ..	405
Electrical Engineering Department ..	236
Electricity— Duty—Receipts from — ..	25
Charges in connection with — Acts ..	97
Sale of	45
Schemes—Expenditure on ..	454, 455
Schemes—Receipts from ..	46
Employment Bureau	402
Endowments—Income from— Educational	39
Medical	41
Engineering College— Expenditure	230
Receipts	40
Engineering establishments—Public Health	292–294
Entertainment Duty Stamps—Cost of ..	96
Entertainment-Tax— Expenditure	96
Receipts	25
Entomologist, Assistant— ..	315
Epidemic diseases—expenses in connection with	298–299
Epidemic Medical Officers	299
Equated payments of commuted value of pensions	459
Establishment in connection with Registration of Foreigners Act, 1939 ..	466
Establishment in connection with Examination of Activities of Foreigners	487–488
European vagrants—charges on account of	470
Examination—Charges— Education	237
Miscellaneous Departments ..	404, 405
Examination Fees— Education	40
Miscellaneous Departments ..	44

E—contd.	PAGES
Excise—Provincial—	
Compensations	81
Expenditure	72–81
Receipts	15–18
Excise Opium—Conveyance of ..	74
Executive Officers	93, 94
Executive Officer—	
Provincial, Transport Authority ..	93
Bombay Regional Transport Authority	93
Exhibitions and fairs	310
Expenditure controlled by the Remembrancer of Legal Affairs	163
Expenditure statement ..	6–11
Experiments in pottery	360,376
Experimental farms	308
Explosive Act—Charges for giving evidence under—	167
Ex-Services Association	469
Extraordinary Charges	476–488
Extraordinary Receipts	49

F	
Factories—Inspectors of	398
Fairs—	
Exhibitions and —	310
Sanitary arrangements at — ..	299
Famine Relief—Expenditure ..	456
Famine Relief Fund—	
Debt Heads— { Disbursements ..	498
Debt Heads— { Receipts ..	51
Transfers from—Receipts ..	47
Feed and upkeep of cattle ..	85
Fees—Examination	40, 44
Fees, Fines and Forfeitures—	
Judicial	35
Police	38
Miscellaneous	49
Fees for—	
Authentication of Powers of Attorney— Registration—Receipts ..	23
Copies of registered documents ..	23
Electrical inspection of Cinemas ..	25
Government audit	49
Registering documents	23
Serving summonses in criminal cases .	171
Inspection of steam-boilers ..	44
Fees from colleges and schools ..	39, 40, 41
Fees of the Distt. and Subordinate Courts	35
Fees in Government Civil and Criminal cases	163
Fees recoverable for licences granted under the Police Act	37
Fees to Government examiners in questioned documents	167
Fees to pleaders in murder cases ..	163
Fees to be paid to the Royal Western India Turf Club for collecting Betting-Tax	96
Fees under Indian Electricity Rules ..	25
Female Workshop	469
Fermented liquor, Country—Receipts ..	16
Ferry Receipts	45
Finance Department, Secretariat ..	125
Fines and penalties—Stamps ..	19
Fines by Civil and Sessions Courts ..	35
Fines, Confiscation and Miscellaneous— Excise, Receipts	18
Fines credited to Government— Grants to local bodies on account of revenues from —	472
Fines, magisterial	35
Fines, Forest	22
Fines through Societies for prevention of cruelties to animals	35
Fire protection—Forest	86
Firewood and charcoal—	
Expenditure	85
Receipts	22
Fish Curing Yards—	
Expenditure	395
Receipts	44
Fisheries—	
Expenditure	394
Officer	394
Receipts	44
Floating debt	50, 498
Fodder grass	22
Foreign liquor—Excise receipts ..	16
Foreign bills	19
Forest—	
Expenditure	84–88
Minor works	85
Receipts	21–22
Forest and Depot establishments, subordinate	87
Forest Map Office, Dehra Dun, Contribution for —	84
Forestry Instructor	326
Forest clothing	86
Forest Settlement	86
Forests, Leased—Rent of, and payments to shareholders in Forests managed by Government	86
Forests shared and private—Revenue from, ...	22
Forests not managed by Government— Revenue from, ...	22
Forest Training	84, 87
Free grants	185
Frigidaire—Purchase of	289
Furnishing of—Official residences ..	113
Furniture—Official residences ..	113

G	
Ganja—Duty on, ...	17
Ganja and other drugs—Purchase of,	72
Gaorakshans—grants towards, ..	331
Gardens—Government House ..	114
Garden Superintendent, Government House	114
Gas charges for mono and lino ..	463
Gazettes and other publication—sale of,	48
General Administration—Expenditure ..	109–153
General Administration—General Establishment	137–141
General Direction	84
General and Educational Departments, Secretariat	127
General fees, fines and forfeitures ..	35
Genetic method of soil survey ..	323
Girl Guides Association—Grants to, ..	257
Ghat paths: Construction of — ..	59
Ghur Tergi, Grants-in-aid to the District Local Board and Municipalities in Kanara in lieu of (house-rent)	472
Glanders and Farcy Act—Establishment under the, ...	343
Glass bangle manufacture	380
Goat virus producing station—	
Receipts	43
Expenditure	344
Gold thread manufacture—Imitation ..	379
Government Central Press ..	463–464
Government contribution payable under the I.C.S. Family Pensions rules ..	459
Government Hand Weaving Institute, Poona	393
Government House—	
Maintenance of, ...	114
Furnishing of, ...	113
Government Pleaders—	
High Court	163
Mofussil	163
Government Photozinco Press ..	466
Government presses	463–466
Government Publications—Sale of, ..	48
Government servants—	
Loans to, ...	55, 502
Government Solicitors	128
Governor—Borstal School, Dharwar ..	183
Governor—Discretionary grants ..	148
Governor—Expenditure from contract allowance	109
Governor—Salary	109
Governor—Secretarial Staff	115
Governor—Staff and Household ..	111–114
Governor—Sumptuary allowance ..	109
Governor—Tour expenses	116
Grant Medical College	279
Grant of annuity to the Parasnis family.	222
Grants—	
Abolition of tolls	472
Adult education	250
Agricultural, Art and Industrial Association, Broach	469
Agricultural	331, 337
Agricultural Associations for propaganda	331
Agri-Horticultural Association ..	331

G—contd.

PAGES

Grants—*contd.*
All-India National Planning Committee 388
All-India Village Industries Association 356, 373
Anand Institute of Agriculture .. 331, 337
Annuity to Parasnis Family .. 222
Archæological Museum, Bijapur .. 222
Arogya Mandal, Poona 297
Artisans 387
Ayurvedic and Unani teaching institutions 282
Baby week celebration 297
Backward class hostels 409
Backward societies 348
Board of Indian systems of Medicines 278
Bhil Seva Mandal 373
Bombay Provincial Probation and After-care Association .. 408
Bijapur Orphanage 469
Blind Asylum Fund, Dhulia .. 469
Bombay Art Society 222
Bombay Medical Council .. 278
Bombay Mofussil Maternity Child Welfare and Health Council Associations 297
Bombay Province Probation and Aftercare Association 408
Bombay Presidency Women's Council. 469
Bombay Vigilance Association .. 469
Charitable institutions 469
Charitable trusts in lieu of the urban immovable property tax paid by them 469
Children's Aid Society 408
Compensation to Local Bodies—
Under Bombay Motor Vehicles Tax Act.. 91
Co-operation 348, 373
Co-operative marketing and better living societies 348
Cottage glass works 351
Cotton schemes 331
District Benevolent Society .. 469
District Industrial Associations .. 361, 362
District Rural Development Boards.. 151
Educational 257
Elections for Legislatures .. 119
Employment of health officers and sanitary inspectors 297
Female Workshop 469
Gymnasia 250
Girl Guides Association 257
Handloom Industries 361
Helpless Beggars' Relief Committee .. 469
Historical Museum, Satara .. 222
Home for fallen women 469
Hospitals and Dispensaries .. 278,343
Indian Institute of Science, Bangalore 257
Indian Students' Union and Hostel, London 259
Industrial and Reformatory institutions 407
Infant Welfare Society 297
Institute of Agriculture, animal husbandry, dairying, Anand .. 331
Jail Department—Societies and other Institutions under, .. 175, 186
Jarilla cotton seed distribution scheme 331
Jayawant and Gadag cotton seed distribution scheme 331
Labour home for European vagrants.. 469
Land Mortgage Banks 348
League of Mercy, Bombay .. 469
Legal Aid Society 469
Literature, for encouragement of —.. 257
Local boards elections 471
Local bodies 331, 348
Local bodies—
In lieu of fees from public ferries .. 472
On account of quarry fees credited to Government 472
On account of revenue from fines credited to Government .. 472
Under Bombay Motor Vehicles Tax Act.. 91
Local Fund Audit Establishment .. 133
Lord Reay Industrial Museum, Poona 222

G—contd.

PAGES

Grants—*concld.*
Medical 278
Miscellaneous 472
Miscellaneous Departments .. 407, 408, 409
Municipalities in connection with the enforcements of the Bombay shops and Establishments Act, 1939 .. 472
Municipal Hospital, Bombay City — from Hospital Race day Meeting.. 278
Museums 222
Naigam Social Service Centre .. 469
Nasik sanitorium 297
Needy skilled artisans 387
Nursing associations 278
Pandharpur Orphanage 469
Poor Box in the Court of City Magistrate, Bombay 469
Port Haj Committee 472
Prevention of cruelty to animals .. 35, 166
Prince of Wales Museum 222
Provincial Co-operative Institute .. 348
Public Health 297
Public Trusts Funds etc. 472
Rambilas Anandilal Podar Medical College 280
Red Cross Society 469
Reformatory institutions .. 407
Repurchase of land forfeited in C. D. O. Movement 476
Royal Asiatic Society 222
Salvation Army—
For maintenance of Rescue Home 469
For purchase of waste paper .. 472
Sanitary associations 297
Scientific Societies and Institutes .. 222
Scouts Association, Bombay .. 257
Shikar work 331
Sholapur Development Scheme .. 297, 491
Sisal Fibre Institute, Ahmednagar .. 373
Skilled artisans 387
Society for the protection of children in Western India 408
Societies for prevention of cruelty to animals 469
Societies and other institutions under Jail 186
Strangers' Friends Society .. 469
St. Joseph's Foundling Home .. 469
Supervising Unions 348
Tanners 354
Training of rural Assistants .. 338
Universities 225
University garden and Rajabai Clock Tower 472
Utilization of gaorakshanas for imporvement of cattle .. 331
Veterinary hospitals and dispensaries 343
Village multi-purpose societies .. 348
Village Panchayats Act 473
Village sanitary committees and associations 297
Village Water Supply 302
Wadia Maternity Hospital .. 278
Water supply.. 301
Water supply at concessional rates .. 472
Widow's Home 469
Young Men's Christian Association for conducting labour welfare activities 469
Grants to local bodies for— o
Employment of health officers and sanitary inspectors 297
Employment of Nurses and Midwives 278
Establishment, tools and plant charges 449
Lethal chambers—cost of — .. 472
Local board elections 471
Local Public Works 449
Other miscellaneous grants .. 472
Pay of vaccinators 291
Primary education 239
Salaries of chief officers, etc. .. 472
Secondary education 237
Special education 251
Subsidising private medical practitioners 278
Supply of instruments to dispensaries 278
Technical education 389

PAGES

G—concld.

Grass and other minor produce—Forest—
Expenditure 85
Receipts 21
Grass hoppers, control scheme .. 322
Gratuities 458
Gratuitous relief to persons rendered destitute as a result of accidental fires, etc. 470
Grazing and fodder Grass—Receipts .. 22
Guards (Police) for public buildings .. 196
Guarantee to the Telegraph Department 472

H

Haffkine Institute, Bombay .. 300
Hand-loom Industry—
Development of— 361
Handweaving Institute, Poona .. 368, 393
Harbour Police—
Bombay 195
Health—See Public Health .. 287
Health Unit Organisation—Establishment of a, ... 296
Helpless Beggars' Relief Committee .. 469
Hemp and other drugs—
Receipts 15, 17
Expenditure 81
Hide Grading Station, Bandra .. 358
High Commissioner for India—
Local Government's share of the cost of establishment of— .. 153
High Court—
Expenditure 155–161
Fees 35
Pleader 163
Hire of Convicts—Receipts 36
Historical Archivist 65
Home Department, Secretariat .. 121
Horses: Purchase and upkeep of—
Police Training School 213
Horticulturist and Assistant— .. 326
Hospital charges—
Jail Department 178, 180, 182, 183
Police Department—
Bombay 189–200
Presidency 204–211
Hospital Raceday—
Grant-in-aid to the Municipal Hospitals, Bombay City .. 278
Hospital Receipts 41
Hospitals—
Ayurvedic and Unani Hospitals .. 282
Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals .. 267
Byramji Jijibhai Hospital for Children 272
Gokuldas Tejpal Hospital .. 270
J. J. Hospital 265–266
Leper Asylums 277
Mahadevi Anandilal Podar Hospital .. 273
Mental Hospitals 283
Mofussil Hospitals and Dispensaries .. 275–276
Ophthalmic Hospital 268
Pestonji Cama and Allbless Hospitals, etc. 271
Sir Currimbhoy Ebrahim Dental Hospital 274
St. George's Hospital 268–269
Hospitals and Dispensaries—
Medical 264–278
Veterinary 343
Hundies—Stamps 19

I

Imitation Gold Thread manufacture .. 379
Immovable Property Tax—Urban .. 25, 96
Immovable Property Tax—Urban—*See* Charitable Trusts etc. .. 469
Implements and Seed Depôts .. 310
Improvement of agricultural marketing in India 365
Inamdars and other grantees—
Land Revenue compensations .. 69–70
Inauguration grant for furniture and carpets 113

PAGES

I—contd.

Income-Tax—Receipts 13
Indian Electricity Rules: Fees under .. 25
All-India Medical Council—Travelling allowance to the representative of the Registered Medical graduates on the—. 263
Indian Motor Vehicles Act, 1914—
Expenditure 91–95
Receipts 24
Indian Partnership Act, 1932—
Expenditure 406
Receipts 44
Indian States—
Excise compensations to— .. 81
Recoveries of transportation and jail charges from— 36
Indian Systems of Medicines—Board of, ... 278
Industrial—
Chemist 383
Court 402
Education 350
Engineer 383
Schools 407
Survey 388
Industrial and Technical Schools, Committee of Direction 389
Industrial Chemist's laboratory .. 386
Industrial Labour—Amenities to, .. 401
Industries—Director of— 382
Expenditure 381–396
Receipts 44
Industry—Cottage and small scale woollen 362
Hand-loom— 361
Pottery 376
Village oil 374
Infant Welfare Society 297
Infectious Diseases Hospital, Poona .. 299
Inoculation against plague, cholera, etc. 299
Insolvency Registrar—
Expenditure 159
Fees 35
Inspector of Factories 398
Inspector of Land Records .. 66
Inspection and Preventive Establishment—Excise 74
Inspection of Motor Vehicles .. 93, 94
Inspection of Steam Boilers—
Expenditure 403
Receipts 44
Inspection of Weights and Measures—
Expenditure 390–391
Receipts 44
Inspector-General of Police .. 203
Inspector-General of Prisons .. 176
Inspectors of—
European Schools 253
Excise—
Presidency (including Bombay City) 74
Factories 398
Juvenile Branch 408
Registration Offices 89
Steam-Boilers 403
Weights and Measures 390–391
Education 253
Inspectresses—Educational .. 253
Institute of Agriculture, Animal Husbandry and dairying, Anand .. 331, 337
Insurance policies 19
Insurance stamps 19
Intelligence Officer 382
Inter-provincial Board for Anglo-Indian and European education—Contribution 256
Interest—Ordinary Debt—expenditure .. 107
Interest—Receipts 34
Interest on Advances—
To cultivators 34
Interest on arrears of revenue .. 34
Interest on Irrigation Capital Works .. 100
Interest on loans to—
Co-operative Credit Societies .. 34
Landholders and other Notabilities .. 34
Municipal and other public corporations 34
Presidency Corporations .. 34
Interest on miscellaneous loans and advances 34

PAGES

I—contd.

Interest on other obligations—
Other items—
Educational Funds 107
Charitable Funds 107
Interest on loan from the Central Government 107
Interest on—
Forest capital outlay .. .. 84 & 107
Unfunded Debt—
State Provident Funds—
Contributory Provident Fund .. 107
General Provident Fund .. 107
Indian Civil Service Provident Fund. 107
Indian Civil Service (Non-European Members) Provident Fund .. 107
Other Miscellaneous Provident Funds 107
Investigation into diseases of poultry 345
Investigation Officer : Veterinary .. 344
Investigations into Striga attacks on Jowar crops—scheme for .. 317
Investigations into Virus diseases of plants 315
Investigator, Chief—
Dry Farming Research Scheme .. 314
Investigators, Labour Office— 399
Irrecoverable temporary loans and advances written off 468
Irrigation—Capital expenditure .. 489-490
Irrigation—Other revenue expenditure financed from Famine Relief Fund .. 106
Irrigation—Receipts 26-27, 33
Irrigation Works—Construction of, 106
Irrigation Works—Direct receipts—Collection charges in the Civil Department—Land Revenue 26-27
Irrigation Works—Minor, Grants for repairs to, ... 103
Irrigation Works—Working expenses .. 29-32
Irrigation Works charged to revenue.. 101-103

J

Jails—
Expenditure 175-186
Receipts 36
Jail Manufactures—
Expenditure 187
Receipts 36
Jail Press 465
Jail Superintendents and Assistant Surgeons 177, 179, 181, 183
Jails and Convict Settlements—
Expenditure 174-187
Receipts 36
Jailors, Deputy and Assistant Jailors.. 177, 179, 181
Jarilla cotton seed in Khandesh—Scheme for multiplication and distribution of, 331
Jayawant and Gadag No. 1 cotton seed scheme 331
Jowar crops—Scheme for investigations into Striga attacks on —.. .. 317
Judges—High Court 155
Judicial Establishment 172
Justice—Administration of, .. 154-173
Juvenile branch 408

K

Koleroga disease of areccanut : Demonstration of methods for control of — 325
Koleroga disease : Control measures against, ... 310
Kanungo Establishment— .. 66
Katte disease of cardamom at Sirsi .. 337
Katra Caterpillars—Control of, .. 336
Khar lands : Purchase and improvement of, ... 59
Kirkee Water Works—Annual instalment for purchase of — 491
Koregaon Road Estate, Poona—Drainage works .. 301

PAGES

L

Laboratory for wool analysis .. 321
Laboratory Industrial Chemist .. 386
Labour 399-402
Amenities to Industrial — .. 401
Labour Officer for settlement of trade disputes 400
Labour Officers : District 400
Lacquer work demonstration party .. 377
Lady Superintendent, Training Schools for Girls 242
Land Acquisition Officer, Special cost recoverable from Ahmedabad Municipality 60
Land Conveyance Licensing Department. 208
Land mortgage banks—Subsidy to, .. 348
Land Records 62-68
Land Records—Director of — .. 133
Land Revenue due to Irrigation, etc., for which capital accounts are kept—
Portion of—
Irrigation 26-27
Land Revenue 13
Land Revenue due to Irrigation, etc., for which no capital accounts are kept—
Portion of—
Irrigation 33
Land Revenue 13
Land Revenue—
Expenditure 57-71
Receipts 13-14
Tharavbands, Miscellaneous Land Revenue appearing in, .. 14
Landing and Wharfage Fees Fund Committee 472
Law charges 162, 163
Law College—
Expenditure 229
Receipts 40
Law Officers 162, 163
Law Officers—
Provincial, contribution on account of work done by —, on behalf of Central Government 163
Law text books 157
League of Mercy 469
Legal Department, Secretariat .. 128
Legal Remembrancer 128
Legislative Assembly, Provincial .. 118
Legislative Council 119
Legislatures—Elections for,.. .. 119
Lepers Act—Expenditure in connection with the application of — .. 278
Leper Asylums—
Expenditure 277
Receipts 41
License fees : Excise receipts 15, 16, 17
License fees from the Royal Western India Turf Club 25
Liquors and Drugs—Receipts .. 16, 17
Literacy Campaign 250
Live Stock Importation Act—recoveries of expenditure in connection with, ... 344
Live stock and tools and plant charges—
Forest Department 85
Jail Department 178, 180, 182, 183
Live stock expert 306
Assistant 307
Loans from the Central Government—
Receipts 50
Repayments 502
Loans—Interest on ordinary debt .. 107
Loans and Advances by Provincial Government—
Disbursements 502
Receipts 55
Loans and Advances—Interest on, .. 34
Loans to District and other Local Fund Committees 502
Local Assigned Revenues—expenditure in connection with, ... 471
Local board elections, expenditure .. 471
Local bodies—Grants to— 331, 348
For hospitals and dispensaries—
Medical 278
Veterinary 343
On account of revenues from fines credited to Government .. 472
For public health purposes .. 297
For technical education (Industries). 389
Under the B. M. V. T. Act (Compensation) 91

PAGES

L—contd.

Local Bodies with non-official presidents—grants towards salaries of chief officers, and maintenance of clerical establishment 472
Local cess 471
Local Fund Audit Establishment .. 133
Lock-ups 182
Lord Reay Industrial Museum, Poona: grant to, ... 222
Luxury tax—license fees from the Royal Western India Turf Club .. 25

M

Magisterial fines 35
Magistrate, Stipendiary, cost recoverable from the Ahmedabad Municipality .. 172
Mahadevi Anandilal Podar Hospital .. 273
Mahalkaries 142
Malaria expenses in connection with, .. 298
Malaria—Eradication of 302
Malt Liquors 16
Mamlatdars 142
Management of Debt 107
Managers—
Government Central Press .. 463
Government Photo Registry .. 90
Government Photozinco Press .. 466
Yeravda Prison Press 464
Manufactured cloth—Sales tax on— .. 25
Manufactures—Jails—Expenditure .. 187
Manufactures—Jails—Revenue .. 36
Mapping charges 466
Marine Survey Department—Local Government's share of .. 221
Marketing—Co-operative 348
Marketing Officer—Co-operation .. 347
Marketing Officer—Handloom Industry. 361
Marketing—scheme for improvement of Agricultural— 365
Marriage Registrar 404
Master and Registrar in Equity, High Court 158
Match manufacture: Training of students in — 360
Medical—
Expenditure 260–286
Grants to local and municipal hospitals and dispensaries .. 278
Receipts 41
Medical Colleges and Schools—
Expenditure 278–282
Fees 41
Medical Council—
Bombay 278
Medical Establishment 260–263
Medical Establishment of His Excellency the Governor 113
Medical Schools 281–282
Medical Subordinates—Reserve .. 263
Medicated wines—Excise 15
Medico-cum-Propaganda units in partially excluded areas—Touring .. 284
Members of Assembly 118
Members of Council 119
Mental Hospitals—
Expenditure 283
Receipts 41
Mewas Police 214
Middle Class, unemployed—
vocational training of— .. 392–393
Military Secretary to His Excellency the Governor 111
Milk Recording Scheme 319
Ministers 116
Minor irrigation works 103
Minor produce 22
Miscellaneous—
Expenditure 468–475
Receipts 49
Miscellaneous allowances and rewards .. 458
Miscellaneous and unforeseen charges .. 473
Miscellaneous compensations .. 472
Miscellaneous darbar charges .. 473
Miscellaneous Departments—
Expenditure 397–409
Receipts 44
Miscellaneous fees and fines .. 35
Miscellaneous loans and advances .. 55, 502

PAGES

M—contd.

Model project—
For demonstration of Agricultural improvements in Panch Mahals .. 320, 336
For extension and improvements in cotton cultivation in Surat .. 320
Mofussil Courts of Small Causes .. 169
Mofussil Establishment—Law Officers .. 163
Mofussil Hospitals and Dispensaries .. 275–276
Monograph on Dry Farming .. 319
Motor spirit—Sales tax on— .. 25
Motor Vehicles Acts—
Expenditure 91–95
Receipts 24
Mounting establishment and servants .. 466
Municipal and other Public Corporations —Interest on loans to— .. 34
Municipalities—Loans to— .. 502
Municipal etc. Offices—Contribution from— 47
Museums 222
Music Licensing Department .. 193

N

Nasik Distillery—
Deposits of Depreciation Reserves of— 51, 499
Nasik Sanitorium 297
National Planning Committee: grant to. 388
Navigation, Embankment and Drainage Works—
Expenditure 102
Receipts 33
New Settlement Works 185
Northern and Southern Group Ports Funds and Landing and Wharfage Fees Fund Committee: grant to .. 472
Nursing Establishment, Poona .. 275
Nursing Fees 41

O

Officers lent to Foreign Service .. 47
Official Assignee—
Expenditure 164, 165
Receipts 35
Oil Industry—Village 352, 374
Operatives 463, 464
Ophthalmic Surgeon 268
Opium 17
Ordinary revenue—Land Revenue .. 13
Ordnance Stores—
Receipts 38
Expenditure 192, 207
Organisation, improvement and extension of Forests 86
Oriental Translator 129
Other Estt.—General Administration .. 144–146
Other taxes and duties—
Expenditure 96–99
Receipts 25
Outfit allowance of Indian Police Probationers 220

P

Pandharpur Orphanage 469
Pandits—Ayurvedic and Unani Schools. 282
Pandit—Rambilas Anandilal Podar College 280
Papaya: Cytology of— 53,501
Pargana and Village Watandars and Village expenses 146
Parliamentary Secretaries 116
Passport Branch, Bombay 123
Pasteur institutes 301
Pasteur institutes—treatment of patients at 473
Payments to retrenched personnel .. 32
Pauper Suits—Recoveries in .. 35
Paupers—Charges for interring .. 470
Pensionery charges transferred to Commercial Departments 460
Pecuniary relief to persons thrown out of employment by prohibition .. 470
Pensions—Commutation of, financed from ordinary revenue 497
Pensions—Payments of commuted value of 497
Pensions, recovered from other Governments 457
Pensions and gratuities—Contributions. 457

	Pages
P—contd.	
Pensions and Superannuation Allowances	457-460
Pensions for distinguished and meritorious services or for political considerations.	457
Pensions in lieu of resumed lands	457
Pensions to Officers and servants of the High Court	458
Pensions under the Indian Civil Service Family Pension Rules	459
Periodicals, Books and — Cost of	468
Peripatetic Demonstration Party for Hemp manufacture	366
Peripatetic school for training in boot laces	367
Peripatetic Wool-weaving school	378
Permanent Advances	54, 501
Petroleum Act, cash receipts under	37, 38
Petty establishments	471
Pharmaceutical Chemist	300
Pharmacological Section, Officer in charge of —	300
Photographers, etc. Registration Department	90
Photographers, etc., Photozinco Press	466
Photographic materials—C. I. D.	202
Photozinco Press—Receipts	48
Photozinco Press—Expenditure	466
Physical Training Institute	246
Physical Training—Short-term courses	248
Piece and Task work establishment	463
Pig-killing	310
Pilgrim charges	296
Plague—expenses in connection with	299
Plantations—Forest	86
Plant pathologist	326
Assistant	311, 315
Pleaders—Government	163
Pleadership and Mukhtearship examination—fees	35
Pleadership examination—charges	154
Police—	
Criminal Investigation Department—	
Bombay City	201-202
Presidency	219
District Executive Force	204-211
Presidency	189-200
Expenditure	188-220
Hospital charges (District)	208
Do. (Presidency)	197
Railway	215-218
Receipts	37-38
Special—District	214
Surgeon	197
Training Schools	212-213
War	487
Police Arms Act—receipts	37
Police supplied to Public Departments, Private Companies, etc.—	
Expenditure	209
Receipts	37
Political and Services Department, Secretariat	122
Poona Cantonment Water Works— Certain schemes under —	492
Poona Water Works Sub-Division— Establishment of,	293-294
Poona Water Works	491
Poor box, Chief Presidency Magistrate's Court, Bombay	469
Poor Home expenses	185
Ports Funds—Northern and Southern Group	472
Port Haj Committee, grant to	472
Ports and Pilotage—	
Expenditure	221
Portuguese Translator	129
Pot Hissa Measurement Operations	68
Potato Research Scheme	337
Pot Hissa Survey Operations— Recoveries	14
Pottery Industry	376
Poultry in villages—improvement of —	330
Poultry keeping in villages by grant of premia for maintaining poultry farms—encouragement to pedigree —	330
Poultry research scheme	316
Pounds—cattle—receipts	37
Premium bulls	310
Presidency Jails	177-178
Presidency Law Officers	162
Presidency Corporations, Loans to	502
Presidency Court of Small Causes	169

	Pages
P—concld.	
Presidency Magistrates	166
President, Bombay Legislative Council	119
Press Censor	477-480
Presses—Government	463-466
Prevention of cruelty to animals—	
Fines realized through	35
Societies for	469, 472
Preventive and Inspection Establishments (Excise)	74
Primary Education—	
Expenditure	238, 239
Primary Schools in Police Lines	208
Primary School buildings	239
Prince of Wales' Museum of Western India—	
Grant-in-aid to —	222
Principal Agricultural Officer	313
Principals—	
Agricultural College	326
Arts Colleges	227
Engineering College	230
Grant Medical College	279
Law College	229
Police Training School	212
Secondary Schools	233
Sydenham College of Commerce and Economics	232
Training College for Secondary Teachers	231
Training School for Boys	240
Veterinary College	341
Printers, Compositors, Pressmen	466
Printing—	
Expenditure	463-467
Receipts	48
Printing work done for other Governments and paying departments	461
Printing at private presses	467
Prisoners, Charges for moving	178, 180, 182, 183
Prize competitions—Tax on —	25
Prizes—Village Improvement Scheme	151
Process-serving Establishment	168
Process Servers' fees	35
Professional Colleges—	
Expenditure	229-232
Receipts	40
Professor of Agriculture	326
Prohibition Police (Bombay City)	199
Prohibition Police (Dist. Ex. Force)	210-211
Prohibition Propaganda, Bombay	76
Prohibition Propaganda, Mofussil	77
Properties—Rents from	45
Property—Tax on Urban immovable—	
Receipts	25
Expenditure	96
Property—Tax on Urban immovable— See Charitable trusts, etc.	469
Prothonotary and Senior Master, High Court, Bombay	155, 156
Provident Funds	50, 498
Provincial Motor Tax Act—	
Expenditure	91-95
Receipts	24
Provincial Press Advisors	479, 480
Provincial Road Fund—Transfer to	91
Provision for depreciation	464, 465, 466
Public Health—	
Establishment	287-296
Expenditure	287-303
Improvements of—capital outlay on	491-492
Laboratories	289
Receipts	41
Works	301, 491-492
Public Conveyance Act—	
Receipts	37
Disbursement	472
Public Land Conveyance Licensing Department	194, 208
Public exhibitions and fairs	310
Public Prosecutor—Bombay	162
Public Service Commission	131
Public Trusts Funds, etc.—Grant-in-aid to,	472
Publicity Office and Translators' Department	129
Puisne Judges	155
Purchase of Ganja and other Drugs	72
Purchase of Forest Stores	85
Purchase of stationery stores	462
Purchase of Newspapers	479

PAGES

Quinine treatments—Sale of quinine and 298

R

Railway Police—Contributions for .. 37
Railway Saloon—H. E. The Governor.. 116
Railways, Roads, Bridges (Forest Works)—Maintenance and Repairs .. 85
Raw materials—Stores under Presses .. 464, 465
Raisingpur Estate—Amount recoverable from 88
Rambilas Anandilal Podar College .. 280
Ratnagiri Water Supply 301
Reading branch 463, 464
Receipts—Statements
Revenue 3-4
Capital and Debt heads 5
Receiver—Court 161
Reconstruction Officers, Bara Tract .. 363
Reconstruction Officers' Staff .. 363
Record of Rights 66
Record Office, Secretariat 130
Recoverable city survey operations .. 68
Recoveries of Establishment Charges—
Forest 22
Recoveries from local bodies on account of fees for work done by the Consulting Public Health Engineer .. 292
Recovery from the Ahmedabad Municipality on account of the cost of stipendiary magistrate 172
Recoveries from other Governments—
Stationery and Printing 48
Recovery of stationery supplied to other Governments and paying departments 461
Recoveries on account of Survey and Settlement charges 14
Recoveries of expenditure—civil works. 45
Recoveries of overpayments—
Administration of Justice .. 35
Agriculture 42
Education 39
Industries 44
Jails and Convict Settlements .. 36
Land Revenue 13
Medical 41
Miscellaneous.. 49
Police 37
Public Health 41
Recovery Officers 363
Recovery Work: Staff for— .. 363
Recoveries of war charges 476
Red Cross Society—
Grants-in-aid to, ... 469
Redemption of land-tax—Sale proceeds of waste lands and 13
Reduction or avoidance of debt—
Appropriation for— 108, 498
Refunds—
Administration of Justice .. 35
Agriculture 42
Bombay Development Scheme .. 45
Civil Works 45
Co-operation 43
Education 39
Excise 15
Forest 21
Industries 44
Interest 34
Irrigation 26-27
Jails and Convict Settlements .. 36
Land Revenue 13
Medical 41
Miscellaneous 49
Miscellaneous Departments .. 44
Motor Vehicles 24
Other Taxes and Duties 25
Police 37
Public Health 41
Registration 23
Stamps 19
Stationery and Printing 48
Superannuation—Receipts in aid of 47
Veterinary 43
Regional Transport Authorities .. 95
Registered documents—Fees for, Copies of 23
Registrar, Co-operative Societies .. 346
Registrar, High Court 157
Registrar of Firms 406

R—contd.

Registration—
Expenditure 89-90
Receipts 23
Registration of Births, Deaths and Marriages 404
Registration of Foreigners 486
Registration of Trade Unions—
Fees for 44
Rent of leased forests, etc. 86
Rents, rates and taxes 471
Renewals and replacements—
Excise 79
Government presses 464, 465, 466
Reporter—High Court 157
Repairs to plant and machinery .. 463, 465
Reproduction—Forest 86
Repurchase of land forfeited during the civil disobedience movement .. 476
Research—Gujarati 257
Research sub-stations for work on sugarcane 323
Reserve Medical Subordinates .. 263
Reserve at the disposal of the Director of Public Instruction .. 226, 228, 230, 231, 234, 235
Resident and City Magistrates .. 170
Resident Anæsthetists 265, 281
Resumed lands—Pensions in lieu of .. 69
Retrenched Personnel—
Expenditure (Revenue) 476
Revenue Department, Secretariat .. 126
Revenue from Forests not managed by Government 22
Revenue from shared and private forests. 22
Revenue Tribunal 132
Rewards for destruction of wild animals. 473
Rewards to Government servants in Jail Departments 184
Rice breeding sub-stations 332
River, Harbour and Marine Police .. 195
Road Development works 417-436
Road Fund—Provincial 51, 91, 499
Roman Catholic Archbishop of Bombay—
Allowance to 404
Royal Asiatic Society, Grant to .. 222
Royal Institute of Science, Bombay .. 225, 226
Royal Sanitary Institute, London—
Payment to 288
Royal Western India Turf Club—
Fees to be paid to 96
Licence fees 25
Rural areas—
Economic development of— .. 151
Rural Development—
Assistant Registrars and Rural Development Inspectors 347
Deputy Director 346
Inspectors 148, 309, 347
Rural Development Boards.. .. 151
Rural Development Staff 148-151
Rural Medical Relief Scheme for subsidising of private medical practitioners 278
Rural reconstruction grant .. 148-151

S

Sale of—
Gazettes, etc. 48
Land—Extraordinary receipts .. 49
Land, houses, etc. 49
Medicines 41
Other Government assets.. .. 49
Sera and vaccines 41
Stamps 83
Stores and materials 49
Sales Depot for marketing of products of cottage and small scale woollen Industries 371
Sale proceeds—
Waste lands and redemption of land-tax 13
Unclaimed and escheated property .. 35
Sales Tax—
Receipts 25
Expenditure 97
Saloons—Railway: H. E. the Governor. 116
Salsette Water Supply 301
Salt Department—Payment to .. 395
Salt—Share of net proceeds assigned to Provinces 13
Salvation Army 469

PAGES

S—contd.

Sandalwood—Forest—
Expenditure 85
Receipts 21
Sann hemp experimental work .. 353, 379
Sanitary associations 297
Sanitary inspectors and health officers —Grants to local bodies for employment of — 297
Sanitation and medical arrangements at fairs 299
Sanitation charges—Jail Department .. 178, 180, 183
Satara Camp Water Supply .. 182, 301
Scheme for control of ticks .. 53, 344, 501
Scheme for Co-operative training and education 52, 364, 500
Schemes—Agricultural—
Control of grass-hoppers scheme .. 322
Co-operative experiments on tobacco .. 316
Cold Storage Research Scheme .. 315
Crop experiments in the waterlogged area of Olpad Taluka 324
Definition of breed characteristics of certain breeds of cattle .. 320
Demonstration of methods of control of Koleroga disease of areca nut .. 325
Dry Farming Research Scheme .. 314, 325
Genetic method of soil survey .. 323
Improvement of Agricultural marketing in India 365
Investigation into striga attacks on Jowar Crops 317
Investigation into virus diseases of Plants 315
Laboratory for wool analysis .. 321
Milk recording scheme 319
Model project for demonstration of agricultural improvements in Panch Mahals District 320
Model project for improvements in cotton cultivation 320
Poultry Research Scheme .. 316
Preparation of a critical monograph on Dry Farming in India .. 319
Research on the Cytology of Papaya .. 319
Researches in Apiculture 324
Research sub-station for work on sugarcane 323
Schemes under special development programmes 332–338
Sheep Breeding Scheme 317
Sugarcane Pests Scheme 317
Sugarcane Research Scheme .. 313
Testing the reactions of wheat to black stem rust of wheat 318
Schemes—Industrial—Cottage—
Industrial Engineer's workshop .. 385
Glass Bangle manufacture .. 380
Village Oil Industry 374
Sann Hemp Experimental work .. 379
Imitation Gold Thread manufacture .. 379
Industrial Chemist's Laboratory .. 386
Village Tanning Demonstration Parties. 354
Development of cane and bamboo work 378
Dyeing Demonstration Parties .. 378
Wool-weaving school 378
Lacquer work Demonstration Party .. 377
Coir manufacture school 375
Development of Arts Crafts .. 376
Wool weaving and spinning training class 358
Hide grading station 358
Pottery Industry 376
Hand-loom Industry 361
Woollen Industry 362
Schemes subsidised by the Government of India—
For economic development and improvement of rural areas .. 52, 151, 500
For co-operative training and education 52, 364, 500
For development of cottage and small scale woollen industry .. 52, 362, 500, 501
Schemes subsidised by the Imperial Council of Agricultural Research .. 53, 313–321, 344, 365
Schemes: Village Uplift 330
Scheme for rural medical relief .. 278
Scholarships and Stipends—
Agricultural 327
Co-operation .. 350, 355, 357, 360, 366–368

PAGES

S—contd.

Scholarships and Stipends—contd.
Depressed classes 255
Educational 255
Industrial 384, 389, 392–394
Medical 276, 279, 281, 282
Miscellaneous Departments .. 409
Public Health 288
Tanning Schools 392
Technical 389
To children of persons thrown out of employment by prohibition .. 255
Veterinary 341
School of Art—
Expenditure 244, 245
Receipts 40
Schools—
Agricultural 248
Ayurvedic 282
Coir manufactures 375
Industrial 407
Leather working 392
Medical 281
Police Training 212–213
Sir Currimbhoy Ibrahim Dental .. 281
Technical Education 389
Tailoring 392
Peripatetic School for training in Boot laces, file strings, etc. 367
Weaving Schools 368
Tanning 392
Unani 282
Wool-weaving 378
Schools—Expenditure—
Basic 247
Primary 238, 239
Secondary 233–237
Special 240–251
School—Receipts 39, 40
Scientific Departments 222
Scientific Research work in Sheep Breeding 321
Scientific Societies and Institutions—Donations to 222
Scouts Association, Bombay: Grants to — 257
Secretariat and Headquarters establishments—Civil 120–130
Secretariat Departments—
Amount recoverable from the Central Government on account of agency work done in — 120
Finance Department 125
General and Educational Departments. 127
Home Department 121
Legal Department 128
Political and Services Department .. 122
Publicity Office and Translator's Department 129
Revenue Department 126
Separate Department 124
Secretariat Record Office .. 130
War Establishment 484, 485
Secretarial staff of the Governor .. 115
Security Printing, India—Contribution recoverable from 79
Seed multiplication and distribution .. 331
Sera and vaccines—
Purchase of 340
Sale proceeds of 41
Settlement Commissioner and Director of Land Records 133
Settlement of Criminal tribes .. 175, 184–186
Settlement Work 66
Share of establishment charges transferred from Agriculture to Forest .. 84
Sessions Courts—Civil and 167, 168
Sessions Charges 160
Sheep Breeding—Research work in .. 321
Sheep-breeding Scheme 317
Sheriff—
Expenditure 160
Fees 35
Shikar—Expenditure — 310
Sholapur Development Scheme .. 297, 491
Shops and Establishment Act, 1939, The Bombay—grant-in-aid to Municipalities in connection with the enforcement of — 472
Short-term courses for teachers in physical Education 248

S—contd. PAGES

Shri Gowshala, Dhulia 337
Silk Farm 370
Silk Farm Buildings, Belgaum .. 415
Sisal Fibre Institute, Ahmednagar .. 373
Small Causes Courts 169
Small scale—woollen industries—development of cottage — 52, 362, 500
Social Service Centre, Naigaum .. 469
Societies for prevention of cruelty to animals 469
Society for protection of children .. 408
Soil physicist 313
Speaker, Bombay Legislative Assembly. 118
Special Auditors 347
Special Development Fund 51, 499
Transfers from — to,
XVIII—Irrigation 33
XXVI—Education 39
XXVII—Medical 41
XXVIII—Public Health .. 41
XXIX—Agriculture 42
XXXI—Co-operation 43
XXXIX—Civil Works .. 45
Transfers to 473
Special Development Programme—
Agricultural improvements: introduction and demonstration of — .. 336
Adult Education 251
Anand institute 337
Boring Operations 334
Bunding and Dry Farming Survey and Development Scheme .. 338
Bunding Classes 335
Bunding Operations (design) .. 373
Construction and repairs of chavdis .. 71
Cane and Bamboo work 378
Coir Manufacture School .. 375
Coir Supervisor 375
Cottage Industry Experimental Workshop, Poona 372
Debt Adjustment Board 369
Demonstration of method of control of Katra Caterpillars 336
Development of Arts and Crafts .. 376
Dyeing Demonstration Party .. 378
Eradication of malaria in Kanara District 302
Experimental appointment of Health officers and Subordinate staff for selected Districts 302
Glass Bangle Manufacture .. 380
Glass houses for research work on Katte diseases of cardamom and on wheat rust 337
Gold Thread Manufacture .. 379
Grants to District Development Boards 151
Grants-in-aid—
All-India Cattle Show Society .. 337
All-India Spinners Association .. 373
All-India Village Industries Association 373
Bhil Seva Mandal 373
Non-official centre at Bordi .. 338
Poor Cattle Breeders 337
Sisal Fibre Institute, Ahmednagar .. 373
Shri Gowshala 337
Training of village workers (rural assistants) 373
Hand Weaving Institute, Poona .. 368, 393
Lacquer Work Demonstration Party .. 377
Minor Irrigation works 103
Model agricultural Farm in the Bhil area of Panch Mahals 336
Peripatetic demonstration party for hemp manufacture 366
Potato Research Scheme .. 337
Pottery Industry 376
Rice Breeding Sub-station, Vadgaon 332
Sales depot for cottage and woollen industry products 371
Sann Hemp Experiments .. 379
School for training in boot laces etc. .. 367
Silk farm, Belgaum 370
Silk farm Buildings, Belgaum .. 415
Tegur Cattle Breeding Farm .. 333
Temporary staff for the office of the Registrar of Co-operative Societies .. 369
Tobacco Breeding Station at Nipani .. 338
Touring medico-*cum*-propaganda units in partially excluded areas .. 284
Trained Rural Assistants .. 373

S—contd. PAGE

Special Development Programme—*contd.*
Training of Rural Assistants .. 338
Village Oil Industry 375
Village Water Supply 368
Weaving Schools 368
Wool Weaving School 378
Special Press Advisor 478, 479
Special staff for backward areas .. 364
Special Supervision Officers 368
Special Village Uplift Schemes .. 151, 339
Staff and household of His Excellency the Governor 111–114
Stamps—
Expenditure 82–83
Receipts 19–20
Stamps supplied from Central Stamp Stores, cost of — 83
State Provident Funds 50, 498
States, Indian—
Excise compensations to — .. 83
Recoveries of transportation and Jail charges from — 38
Stationery and Printing—
Expenditure 461–467
Receipts 43
Stationery supplied to other Governments 461
Stationery Offices and stores .. 462
Statistics—provincial *404*
Steam Boilers—Inspector of .. *403*
Still Head duty—Excise—Receipts .. *15*
Stipendiary Magistrate—Cost recoverable from Ahmedabad Municipality .. *172*
St. Joseph's Foundling Home .. *469*
Stores and materials—Sale of old .. *49*
Stores, Stationery—Purchase of .. *462*
Strangers' Friend Society *469*
Striga attacks on Jowar crops—Scheme for investigation into .. 53, 317, 501
Sub-Assistant Surgeon under Surgeon to H. E. the Governor 113
Sub-Divisional Establishments—General Administration 142
Subedars, jamadars, havildars, etc., of jails 177, 179, 181
Subordinate forest and depot establishment 87
Subordinate Judges 168
Subordinate veterinary establishments .. 342
Sub-Registrars 90
Sub-Registrars, Commission to .. 90
Subventions from Central Road Development Account—
Disbursements 500
Receipts 52
Transfer from the deposit account of —.
Sugarcane pests scheme 317
Sugarcane Research Scheme .. 313
Sugar Excise Fund—transfers from .. 53, 501
Sumptuary allowance to His Excellency the Governor 109
Superannuation—Receipts in aid of .. 47
Superannuation allowances and pensions. 457–460
Superintendent, Agriculture .. 309
Superannuation and retired allowances .. 458
Superintendent, Bombay City Survey .. 64
Superintendents, Excise 74
Superintendent, Government Printing and Stationery 462
Superintendents of Jails 177, 179, 181
Superintendent, J. J. Group of Hospitals. 279
Superintendents, Land Records .. 62
Superintendents of Police—
Presidency Police 191, 195, 199
District Police 205
Railway Police 215, 217
Supervising unions—Co-operative — .. 348
Supervisor—
Borstal School, Dharwar 183
Coir 375
Entertainment Tax 96
Surgeon-General 261
Surgeon to H. E. the Governor .. 113
Survey—Industrial 388
Survey of Steam Vessels—Government share of the cost of Marine Survey Department .. ..
Surveys, Forest 86
Suspense Account—
Disbursements 502
Receipts 54
Recoveries of service payments .. 54

	Pages
S—concld.	
Sydenham College of Commerce and Economics	232
T	
Tagai establishment	58
Talatis	144
Taluka demonstration centres ..	310
Tanning expert	383
Tanning demonstration parties—Village.	354
Taxes on income other than Corporation Tax—Receipts—Share of net proceeds assigned to Provinces	13
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	25
Taxing Master, High Court ..	158
Technical School	389
Technical Schools—Non-Government—Grants to —	389
Tegur Cattle Breeding Farm ..	333
Telegraph Lines—contributions for maintenance of —	472
Telephone line—Bombay-Poona—Rent for —	471
Textile Labour Enquiry Committee ..	402
Ticks—	
Scheme for control of	53, 344, 501
Tiffin charges—	156
Timber—	
Expenditure	85
Receipts	21-22
Tobacco—	
Breeding Station	338
Charges in connection with—duties ..	98-99
Grant-in-aid to Bombay Municipality from—duties	98
Receipts from—duties	25
Scheme for co-operative experiments on—in India	316
Tolls on Roads	45
Tolls—grant for the abolition of — ..	472
Totalisator—Betting-Tax—Receipts ..	25
Tour expenses—H. E. the Governor ..	116
Touring Medico-cum—Propaganda Units in partially excluded areas ..	284
Trained Rural Assistants	373
Training Classes: Wool weaving and Spinning—Poona	358
Training Schools—	
Charges	240-243
Receipts	40
Training of Primary Teachers ..	239
Tramways—Forest work	85
Training of Rural Assistants ..	338
Transfer from the deposit account of grants—	
For economic development and improvements of rural areas ..	42, 43, 49, 52, 510
From the Imperial Council of Agricultural Research for schemes partly or wholly subsidised by it ..	42, 43, 53, 501
Transfers from Famine Relief Fund ..	47
Transfers from the Depreciation Fund ..	51, 464, 465, 466, 499
Translators—High Court—	
Appellate Side	158
Original Side	156
Transport Authorities—	
Regional and Provincial	93, 95
Transportation and Jail charges from Indian States etc.—recoveries of — ..	36
Treasury Bills	50, 498
Treasury Establishment	139-141
Treatment of patients at Pasteur institutes—charges for —	473
Tree-tax receipts—Excise	16
Trustee, Official, and Administrator-General	164
U	
Unani and Ayurvedic teaching institutions, Schools and Hospitals ..	282
Unclaimed deposits	49
Unclaimed and escheated property, Sale proceeds of —	35
Unemployed—vocational training of the middle-class —	392-393
Unfunded Debt—	
Contributory Provident Fund ..	
General Provident Fund	
I.C.S. Provident Fund	
I.C.S. (Non-European Members Provident Fund) ..	50, 498
Other miscellaneous Provident Funds.	
State Provident Funds	

	Pages
U—contd.	
University	225-232
University, Subventions	153
University of Bombay—Grant to ..	225
Unstamped documents—Sale of stamps.	20
Unstamped or insufficiently stamped documents—Duty on	20
Urban Immovable Property Tax—	
Receipts	25
Expenditure	96
V	
Vaccination establishment—local ..	291
Vaccinators	288, 291
Vaccine Institute, Belgaum ..	290
Vagrants—charges on account of European	470
—Labour home for European ..	469
Vendors—Stamp	83
Veterinary—	
College	341
Expenditure	340-345
Assistant surgeons	342
Receipts	43
Veterinary Investigation Officer ..	344
Veterinary schemes	344
Vigilance Association, Bombay ..	469
Village Accountants	144
Village Improvement Scheme Prizes ..	151
Village industries—Association ..	356, 373
Village multi-purpose co-operative societies—Grants-in-aid to ..	348
Village oil industry	374
Village Panchayats—	
Charges for fostering the growth of ..	473
Charges in connection with elections to	473
Grants to	473
Village Police (Shetsanadi Police) ..	204
Village sanitary committees ..	297
Village servants useful to communities—Land Revenue—Expenditure ..	70
Village Servants useful to Government—General Administration	144
Village Service—Establishments ..	144-146
Village sites—	
Acquisition and improvement of land for	59
Removal of encroachments ..	59
Village Tanning Demonstration Parties.	
Village uplift schemes	330
Village water supply	302
Virus diseases of plants—investigation into	53, 315, 501
Visapur Temporary Prison—provision for—	181-182
Vocational training of the middle-class unemployed	392-393
Vocational schools	236
W	
Wadia Maternity Hospital—recurring grant to	278
War expenditure	477-488
Wardens and Assistant Wardens, Weights and Measures	390
Warrants and credit notes—Police ..	203
Waste lands, Sale proceeds of —, and redemption of land-tax	13
Water logged areas—scheme for conducting crop experiment in ..	324
Water supply—village—	302
Water works	301, 491-492
Weaving schools	350, 368
Weaving Staff	350
Weigh bridge—purchase of and hire for.	94
Weights and Measures—	
Expenditure	390-391
Receipts	44
Western India Turf Club, Royal, Fees to—for collecting Betting-Tax ..	96
License Fees from—for Luxury Tax ..	25
Wheat—scheme for testing the reactions of—to black stem rust of wheat.	53, 501
Widows' Home	469
Wild animals—rewards for the destruction of	473
Wines and Spirits—Excise—receipts—Foreign liquor other than beer, medicated wines and commercial spirits ..	15
Wireless sets—C. I. D.	202
Wireless sets—Secretarial Staff of the Governor	115
Women's Home expenses	185

Digitized with financial assistance from the Government of Maharashtra on 22 July, 2017

PAGES

W—contd.

Women's University—grant to .. 257
Women's Council—Bombay Presidency —grant to 469
Wool Expert 362
Woollen industries—Development of cottage and small scale 362
Wool Weaving and Spinning training class at the sheep breeding farm, Poona 358
Wool Weaving School 378
Working Men's Hostel—charges on account of 472
Working plans—Forest 86
Workmen's Compensation Act— Commissioner under 406
Workshops—Civil Works—receipts .. 45

PAGES

W—concld.

Workshops—Education—receipts .. 40
—Industrial Engineer—expenditure .. 385
Works—
Jails and Convict Settlements .. 174
Public Health 301
Agriculture 331
Industries 386
Sann Hemp experiment 379
Civil 103-104
Irrigation 28-31

Y

Yeravda Prison Press 464, 465
Yeravda School (Industrial) .. 407

MG-III Bk H 1489—67

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.